

**DELAWARE
FORM 200-01-X**

**2018
RESIDENT AMENDED
PERSONAL INCOME TAX RETURN**

DO NOT WRITE OR STAPLE IN THIS AREA

ATTACH LABEL

or Fiscal year beginning
Your Social Security No.

and ending
Spouse's Social Security No.

FILING STATUS (MUST CHECK ONE)

1. Single, Divorced, Widow(er) 3. Married & Filing Separate Forms 5. Head of Household

Your Last Name

First Name and Middle Initial, Jr., Sr., III., etc.

2. Joint 4. ☒ Married & Filing Combined Separate on this Form

BIDEN JR.

JOSEPH R.

Spouse's Last Name

Spouse's First Name, Jr., Sr., III., etc.

If you were a part-year resident in 2018, give the dates you resided in Delaware.
From Month Day 2018 To Month Day 2018

BIDEN

JILL

Present Home Address (Number and Street)

Apt. #

Month Day

Month Day

City

State

ZIP Code

WILMINGTON

DE

Form DE2210 Attached

Filing Status 4 ONLY All other filing statuses
Spouse Information You OR
COLUMN A You plus Spouse
COLUMN B

COMPLETE ALL SECTIONS OF THIS RETURN. NAMES AND SSN'S MUST MATCH ORIGINAL

CORRECTED AMOUNTS

1. **DELAWARE ADJUSTED GROSS INCOME** 1 **844337** **3602718**

2a. If you elect the DELAWARE STANDARD DEDUCTION check here

Filing Statuses 1, 3 & 5 Enter \$9250 in Column B

Filing Status 2 Enter \$6500 in Column B

Filing Status 4 Enter \$3250 in Column A and in Column B



DF2118011019

b. If you elect the DELAWARE ITEMIZED DEDUCTIONS check here ☒

Filing Statuses 1, 2, 3 and 5, enter Itemized Deductions from page 2, Line 51, in Column B.

Filing Status 4 enter itemized deductions from page 2, Line 51, in Columns A and B.

2 **157175** **157176**

3. **ADDITIONAL STANDARD DEDUCTIONS**

CHECK BOX(ES) (Not allowed with Itemized Deductions - See Instructions)

If SPOUSE was 65 or over and/or Blind If YOU were 65 or over and/or Blind

3

4. **TOTAL DEDUCTIONS** - Add Lines 2 & 3 and enter here

4 **157175** **157176**

5. **TAXABLE INCOME** - Subtract Line 4 from Line 1, and Compute Tax on this Amount

5 **687162** **3445542**

6. Tax Liability from Tax Rate Table/Schedule

44336

226389

6

7. Tax on Lump Sum Distribution (Form 329)

7

8. **TOTAL TAX** - Add Lines 6 and 7 and enter here

8 **44336** **226389**

9a. Enter number of exemptions claimed on Federal return

2 X \$110.

9a

110 **110**

On Line 9a, enter the number of exemptions for:

Column A 1 Column B 1

9b. **CHECK BOX(ES)**

Spouse 60 or over (Column A)

☒

Self 60 or over (Column B)

☒

Enter number of boxes checked on Line 9b.

2

X \$110.

9b

110 **110**

10. Tax imposed by State of

CA

(Must attach copy of other state return)

10

4173 **28217**

11. Vol. Firefighter Co. # - Spouse (Column A)

Self (Column B)

Enter credit amount

11

12. Other Non-Refundable Credits (See Instructions)

12

13. Child Care Credit. (Must attach Form 2441.) (Enter 50% of Federal Credit.)

13

14. **Earned Income Tax Credit.** (See Instructions)

14

15. Total Non-Refundable Credits. Add Lines 9a, 9b, 10, 11, 12, 13 & 14 and enter here

15 **4393** **28437**

16. **BALANCE.** Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, enter "0" (Zero)

16 **39943** **197952**

17. Delaware Tax Withheld (attach W2s/1099)

635

44682

17

18. Estimated Tax Paid & Payments with Extensions

291269

18

19. S Corp Payments & Refundable Business Credits

19

20. 2018 Capital Gains Tax Payments

20

21. Amount paid (if any, see instructions)

40806

21

22. **TOTAL Refundable Credits.** Add Lines 17, 18, 19, 20, and 21 and enter here

22 **41441** **335951**

23. Refund Received (if any, see instructions)

23 **140929**

24. Estimated tax carryover and/or Special Funds contributions as shown on original return

24

25. Subtract Lines 23 and 24 from Line 22

25 **41441** **195022**

26. **BALANCE DUE.** If Line 16 is greater than Line 25, subtract 25 from 16 and enter here

26 **2930**

27. **OVERPAYMENT.** If Line 25 is greater than Line 16, subtract 16 from 25 and enter here

27 **1498**

28. AMOUNT OF LINE 27 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT (See Instructions)

ENTER > 28

29. PENALTIES AND INTEREST DUE

ENTER > 29

30. **NET BALANCE DUE** (Line 26 plus Lines 28 and 29)

PAY IN FULL > 30 **1432**

31. **NET REFUND** (subtract Lines 28 and 29 from Line 27)

ZERO DUE/TO BE REFUNDED > 31

REMIT FORM TO:

NET BALANCE DUE (LINE 30): P.O. BOX 508, WILMINGTON, DE 19899-0508

NET REFUND (LINE 31): P.O. BOX 8765, WILMINGTON, DE 19899-8765

ZERO DUE (LINE 31): P.O. BOX 8711, WILMINGTON, DE 19899-8711

1019

842131 01-09-19

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE



DF2118021019

NOTE: IF YOUR ORIGINAL RETURN WAS FILED USING TWO SEPARATE FORMS, YOU MUST FILE TWO SEPARATE AMENDED FORMS

IS AN AMENDED FEDERAL RETURN BEING FILED? ☒ YES ☐ NO

IF NO, PLEASE EXPLAIN. IF THE CHANGES PERTAIN TO THE DE RETURN ONLY, LIST THE LINE NUMBERS BEING AMENDED.

HAS THE DELAWARE DIVISION OF REVENUE ADVISED YOU YOUR ORIGINAL RETURN IS BEING AUDITED? ☐ YES ☒ NOIS THIS AMENDED RETURN BEING FILED AS A PROTECTIVE CLAIM? ☐ YES ☒ NO

A DETAILED EXPLANATION OF ALL CHANGES MUST BE PROVIDED IN THIS SPACE. ALL SUPPORTING SCHEDULES AND/OR DOCUMENTATION MUST BE ATTACHED

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Filing Status 4 ONLY
Spouse Information
COLUMN AAll other filing statuses
You or You plus Spouse
COLUMN B

SECTION A - ADDITIONS (+)

| | | | |
|---|----|--------|---------|
| 32. Enter Federal AGI amount. See instructions | 32 | 870202 | 3710235 |
| 33. Interest on State & Local obligations other than Delaware | 33 | | |
| 34. Fiduciary adjustment, oil depletion | 34 | | |
| 35. TOTAL - Add Lines 33 and 34 | 35 | | |
| 36. Subtotal. Add Lines 32 and 35 | 36 | 870202 | 3710235 |

SECTION B - SUBTRACTIONS (-)

| | | | |
|---|----|--------|---------|
| 37. Interest received on U.S. Obligations | 37 | | |
| 38. Pension/Retirement Exclusions (See instructions.) | 38 | 12500 | 12500 |
| 39. Delaware State tax refund, fiduciary adjustment, work opportunity tax credit, Delaware NOL Carry forward | 39 | | 66269 |
| 40. Taxable Soc Sec/RR Retirement Benefits/Higher Educ. Excl/Certain Lump Sum Dist. | 40 | 13365 | 28748 |
| 41. SUBTOTAL. Add Lines 37, 38, 39 and 40 and enter here | 41 | 25865 | 107517 |
| 42. Subtotal. Subtract Line 41 from Line 36 | 42 | 844337 | 3602718 |
| 43. Exclusion for certain persons 60 and over or disabled | 43 | | |
| 44. TOTAL - Add Lines 41 and 43 | 44 | 25865 | 107517 |
| 45. DELAWARE ADJUSTED GROSS INCOME. Subtract line 44 from Line 36. Enter here and on Page 1, Line 1 | 45 | 844337 | 3602718 |

SECTION C - ITEMIZED DEDUCTIONS (MUST ATTACH FEDERAL SCHEDULE A) If Columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.

| | | | |
|---|-----|--------|--------|
| 46. Enter total Itemized Deductions. (See instructions) | 46 | 157175 | 157176 |
| 47. Enter Foreign Taxes Paid (See instructions) | 47 | | |
| 48. Enter Charitable Mileage Deduction (See instructions) | 48 | | |
| 49. SUBTOTAL - Add Lines 46, 47, and 48 and enter here | 49 | 157175 | 157176 |
| 50a. Enter State Income Tax included in Line 46 above (See instructions) | 50a | | |
| 50b. Enter Form 700 Tax Credit Adjustment (See instructions) | 50b | | |
| 51. TOTAL. Subtract line 50a and 50b from Line 49. Enter here and on Page 1, Line 2 (See inst.) | 51 | 157175 | 157176 |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

YOUR SIGNATURE

DATE

TELEPHONE NUMBER

SPOUSE SIGNATURE (if Filing Joint)

SIGNATURE OF PREPARER

PREPARER'S EIN OR SSN

PREPARER'S PHONE

DATE

STREET ADDRESS OF PREPARER

CITY

MD
STATE20814293
ZIP

2018 R

AS AMENDED
DELAWARE INDIVIDUAL RESIDENT
INCOME TAX RETURN
FORM 200-01

DO NOT WRITE OR STAPLE IN THIS AREA

For Fiscal year beginning
Your Social Security No.and ending
Spouse's Social Security No.

ATTACH LABEL HERE

Your Last Name

BIDEN JR.

Spouse's Last Name

BIDEN

Present Home Address (Number and Street)

First Name and Middle Initial

JOSEPH R.

Spouse's First Name

JILL T.

Apt. #

City

WILMINGTON

State

DE

ZIP Code

Form DE2210

If you were a part-year resident in 2018, give the dates you resided in Delaware:

2018

2018

FILING STATUS (MUST CHECK ONE)

1. Single, Divorced,
Widow(er)

3.

Married & Filing Separate
Forms

5.

Head of
Household

Joint

4. X

Married & Filing Combined Separate on this form

Attached

Column A is for Spouse information, Filing Status 4 only. All other filing statuses use Column B.

Column A

Column B

1. DELAWARE ADJUSTED GROSS INCOME. Begin Return on Page 2, Line 29, then enter amount from Line 42 here ▶ 1

844337

3602718

2a. If you elect the DELAWARE STANDARD DEDUCTION check here

Filing Statuses 1, 3 & 5 enter \$3250 in Column B; Filing Status 2 enter \$6500
in Column B; Filing Status 4 enter \$3250 in Column A and in Column B

DF20118011019

If you elect the DELAWARE ITEMIZED DEDUCTIONS check here X

b. Filing Statuses 1, 2, 3 and 5, enter itemized deductions from Page 2, Line 48 in Column B

Filing Status 4 enter itemized deductions from Page 2, Line 48 in Columns A and B

3. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions)

Multiply the number of boxes checked below by \$2500. If you are filing a combined separate return
(Filing status 4), enter the total for each appropriate column. All others enter total in Column B.

157175

157176

Column A - if SPOUSE was: 65 or over

Blind

Column B - if YOU were: 65 or over

Blind

3

4. TOTAL DEDUCTIONS- Add line 2 & 3 and enter here

157175

157176

5. TAXABLE INCOME- Subtract Line 4 from Line 1, and Compute Tax on this amount

687162

3445542

6. Tax Liability from Tax Rate Table/Schedule

Column A

Column B

See Instructions

44336

226389

6

7. Tax on Lump Sum Distribution (Form 329)

7

8. TOTAL TAX - Add Lines 6 and 7 and enter here ▶ 8

44336

226389

9a. PERSONAL CREDITS See instructions on Page 6.

Enter the number of exemptions

2

x \$110

9a

110

110

On Line 9a, enter the number of exemptions for: Column A

1

Column B

1

9b. CHECK BOX(ES) Spouse 60 or over (Column A) X Self 60 or over (Column B) X

Enter number of boxes checked on Line 9b

2

x \$110

9b

110

110

10. Tax imposed by State of CA (Must attach copy of DE Schedule I and other state return.)

10

4173

28217

11. Vol. Firefighter Co. # - Spouse (Column A)

Self (Column B)

Enter credit amount

11

12. Other Non-Refundable Credits (see instructions)

12

13. Child Care Credit. Must attach Form 2441. (Enter 50% of Federal credit)

13

14. Earned Income Tax Credit. See instructions on Page 8 for ALL required documentation

14

15. Total Non-Refundable Credits. Add Lines 9a, 9b, 10, 11, 12, 13 & 14 and enter here

15

4393

28437

16. BALANCE. Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, enter "0" (Zero)

16

39943

197952

17. Delaware Tax Withheld (Attach W2s/1099s)

635

44682

17

18. 2018 Estimated Tax Paid & Payments with Extensions

291269

18

19. S Corp Payments and Refundable Business Credits

19

20. 2018 Capital Gains Tax Payments (Att. Form 5403)

20

21. TOTAL Refundable Credits. Add Lines 17, 18, 19, and 20 and enter here ▶ 21

635

335951

22. BALANCE DUE. If Line 16 is greater than Line 21, subtract 21 from 16 and enter here ▶ 22

39308

23. OVERPAYMENT. If Line 21 is greater than Line 16, subtract 16 from 21 and enter here ▶ 23

137999

24. CONTRIBUTIONS TO SPECIAL FUNDS If electing a contribution, complete and attach DE Schedule III ... 24

25. AMOUNT OF LINE 23 TO BE APPLIED TO 2019 ESTIMATED TAX ACCOUNT ENTER ▶ 25

26. PENALTIES AND INTEREST DUE. If Line 22 is greater than \$800, see estimated tax instructions ENTER ▶ 26

27. NET BALANCE DUE (For Filing Status 4, see instructions, page 9)

PAY IN FULL ▶ 27

28. NET REFUND (For Filing Status 4, see instructions, page 9)

ZERO DUE/TO BE REFUNDED ▶ 28

98691

For all other filing statuses, subtract Lines 24, 25, and 26 from Line 23

STAPLE W/2 FORMS HERE

STAPLE CHECK HERE

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

SECTION A - ADDITIONS (+)

| | Filing Status 4 ONLY Spouse Information COLUMN A | All other filing statuses You or You plus Spouse COLUMN B |
|---|--|---|
| 29. Enter Federal AGI amount from Federal 1040 | 870202 | 3710235 |
| 30. Interest on State & Local obligations other than Delaware | | |
| 31. Fiduciary adjustment, oil depletion | | |
| 32. TOTAL - Add Lines 30 and 31 | | |
| 33. Subtotal. Add Lines 29 and 32 | 870202 | 3710235 |

SECTION B - SUBTRACTIONS (-)

| | | |
|---|--------|---------|
| 34. Interest received on U.S. Obligations | | |
| 35. Pension/Retirement Exclusions (For a definition of eligible income, see instructions) | 12500 | 12500 |
| 36. Delaware State tax refund, fiduciary adjustment, work opportunity tax credit, Delaware NOL carry forward - please see instructions | | 66269 |
| 37. Taxable Soc Sec/RR Retirement Benefits/Higher Educ. Excl/Certain Lump Sum Dist. (See instr.) | 13365 | 28748 |
| 38. SUBTOTAL. Add Lines 34, 35, 36 and 37, and enter here * | 25865 | 107517 |
| 39. Subtotal. Subtract Line 38 from Line 33 | 844337 | 3602718 |
| 40. Exclusion for certain persons 60 and over or disabled (See instructions) | | |
| 41. TOTAL - Add Lines 38 and 40 | 25865 | 107517 |
| 42. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 41 from Line 33. Enter here and on Page 1, Line 1 | 844337 | 3602718 |

SECTION C - ITEMIZED DEDUCTIONS (MUST ATTACH FEDERAL SCHEDULE A) If columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.

| | | |
|---|--------|--------|
| 43. Enter total Itemized Deduction from Schedule A | 157175 | 157176 |
| 44. Enter Foreign Taxes Paid (See instructions) | | |
| 45. Enter Charitable Mileage Deduction (See instructions) | | |
| 46. SUBTOTAL - Add Lines 43, 44, and 45 and enter here | 157175 | 157176 |
| 47a. Enter State Income Tax included in Line 43 above (See instructions) | | |
| 47b. Enter Form 700 Tax Credit Adjustment (See instructions) | | |
| 48. TOTAL - Subtract Line 47a and 47b from Line 46. Enter here and on Page 1, Line 2 (See instr.) | 157175 | 157176 |

SECTION D - DIRECT DEPOSIT INFORMATION If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, c and d below. See instructions for details.

a. Routing Number

b. Type: Checking Savings

c. Account Number

d. Is this refund going to or through an account that is located outside of the United States?

Yes

No

NOTE: If your refund is adjusted by \$100.00 or more, a paper check will be issued and mailed to the address on your return.

BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

Your Signature

Date

Signature of Paid Preparer

Date

Spouse's Signature (if filing joint or combined return)

Date

Address

Home Phone

Business Phone

City

BETHESDA

State ZIP

MD

20814293

E-Mail Address

EIN, SSN or PTIN

Business Phone

E-Mail Address

BALANCE DUE W/PAYMENT ENCLOSED (LINE 27):

DELAWARE DIVISION OF REVENUE

P.O. BOX 508

WILMINGTON, DE 19899-0508

842011 04-02-19

REFUND (LINE 28):

DELAWARE DIVISION OF REVENUE

P.O. BOX 8710

WILMINGTON, DE 19899-8710

ALL OTHER RETURNS:
DELAWARE DIVISION OF REVENUE

P.O. BOX 8711

WILMINGTON, DE 19899-8711

MAKE CHECK PAYABLE TO: DELAWARE DIVISION OF REVENUE
PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



2018 R

AS AMENDED
2018 DELAWARE RESIDENT SCHEDULES

Schedule

Names:

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Social Security Number:

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

| Filing Status 4 ONLY Spouse Information COLUMN A | All other filing statuses You or You plus Spouse COLUMN B |
|--|---|
|--|---|

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 7 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

| | | | | | |
|--|----|--------------------------------|---|------|-------|
| 1. Tax imposed by State of | CA | (enter 2 character state name) | 1 | | 25890 |
| 2. Tax imposed by State of | VA | (enter 2 character state name) | 2 | 4173 | |
| 3. Tax imposed by State of | MA | (enter 2 character state name) | 3 | | 2327 |
| 4. Tax imposed by State of | | (enter 2 character state name) | 4 | | |
| 5. Tax imposed by State of | | (enter 2 character state name) | 5 | | |
| 6. Enter the total here and on Resident Return, Line 10. You must attach a copy of the other state return(s) with your Delaware tax return | | | 6 | 4173 | 28217 |

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

Complete the Earned Income Tax Credit for each child YOU CLAIMED the Earned Income Credit for on your federal return.

Qualifying Child Information

7a. Child's First Name 7b. Child's Last Name 8. Child's SSN 9. Child's Date of Birth

| | | CHILD 1 | | CHILD 2 | | CHILD 3 | |
|---|----|---------|----|---------|----|---------|----|
| 10. Was the child under age 24 at the end of 2018, a student, and younger than you (or your spouse, if filing jointly)? | 10 | YES | NO | YES | NO | YES | NO |
| 11. Was the child permanently and totally disabled during any part of 2018? | 11 | YES | NO | YES | NO | YES | NO |
| 12. Delaware State Income Tax from Line 8 (enter higher tax amount from Column A or B) | 12 | | | | | | |
| 13. Federal earned income credit from Federal Form 1040, Form 1040A, or Form 1040EZ | 13 | | | | | | |
| 14. Delaware EITC Percentage (20%) | 14 | | | | | .20 | |
| 15. Multiply Line 13 by Line 14 | 15 | | | | | | |
| 16. Enter the smaller of Line 12 or Line 15 above. Enter here and on Resident Return, Line 14 | 16 | | | | | | |

See the instructions on Page 8 for ALL required documentation to attach.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

| | | |
|--------------------------|----------------------------|---------------------------|
| 17. A. Non-Game Wildlife | H. DE National Guard | O. Senior Trust Fund |
| B. Beau Biden Fund | I. Juvenile Diabetes Fund | P. Veterans Trust Fund |
| C. Emergency Housing | J. Multiple Sclerosis Soc. | Q. Protect DE's Child Fnd |
| D. Breast Cancer Edu. | K. Ovarian Cancer Fnd | R. Food Bank of DE |
| E. Organ Donations | L. 21st Fund for Children | S. Sax Cty Hab for Hum |
| F. Diabetes Education | M. White Clay Creek | T. Ctrl DE Hab for Hum |
| G. Veterans Home | N. Home of the Brave | U. NCC Hab for Humanity |

Enter the total Contribution amount here and on Resident Return, Line 24 17

This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.



AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

DE 200-01-X

STATEMENT 1

DURING 2018, THE TAXPAYER MADE A \$25,000 CONTRIBUTION TO WALKING WITH THE WOUNDED, WHICH IS A CHARITABLE ENTITY ORGANIZED IN THE UNITED KINGDOM. IN PREPARING THE RETURN, THIS CONTRIBUTION WAS MISTAKENLY IDENTIFIED AS HAVING BEEN MADE TO A SECTION 501(C)(3) ORGANIZATION. A REVIEW OF THE UNDERLYING PAPERWORK IDENTIFIED THIS ERROR AFTER THE RETURN WAS FILED. CONSEQUENTLY, THE RETURN IS BEING AMENDED TO REMOVE THE DEDUCTION.

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| DE 200-01 | CREDIT FOR TAX IMPOSED BY OTHER STATE | STATEMENT | 2 |
|---|---------------------------------------|------------|---|
| STATE OF CALIFORNIA, TAXPAYER | | | |
| DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1) | | 3,602,718. | |
| CALIFORNIA ADJUSTED GROSS INCOME | | 412,008. | |
| DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1) | | 226,389. | |
| TAX IMPOSED BY STATE OF CALIFORNIA | | 47,122. | |
| "PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI | | | |
| = 412,008. / 3,602,718. | | .114360 | |
| "PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR | | | |
| = 226,389. X .114360 | | 25,890. | |
| AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX | | | |
| (B) TAX IMPOSED BY OTHER STATE | | | |
| (C) PRO-RATA TAX | | | |
| AMOUNT OF CREDIT, STATE OF CALIFORNIA | | 25,890. | |
| STATE OF MASSACHUSETTS, TAXPAYER | | | |
| DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1) | | 3,602,718. | |
| MASSACHUSETTS ADJUSTED GROSS INCOME | | 45,736. | |
| DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1) | | 226,389. | |
| TAX IMPOSED BY STATE OF MASSACHUSETTS | | 2,327. | |
| "PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI | | | |
| = 45,736. / 3,602,718. | | .012695 | |
| "PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR | | | |
| = 226,389. X .012695 | | 2,874. | |
| AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX | | | |
| (B) TAX IMPOSED BY OTHER STATE | | | |
| (C) PRO-RATA TAX | | | |
| AMOUNT OF CREDIT, STATE OF MASSACHUSETTS | | 2,327. | |
| TOTAL TO FORM 200-01 OR 200-02, PAGE 1 | | 28,217. | |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| | | | |
|-----------|---------------------------------------|-----------|---|
| DE 200-01 | CREDIT FOR TAX IMPOSED BY OTHER STATE | STATEMENT | 3 |
|-----------|---------------------------------------|-----------|---|

STATE OF VIRGINIA, SPOUSE

| | |
|---|----------|
| DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1) | 844,337. |
| VIRGINIA ADJUSTED GROSS INCOME | 93,102. |
| DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1) | 44,336. |
| TAX IMPOSED BY STATE OF VIRGINIA | 4,173. |
| "PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI | |
| = 93,102. / 844,337. | .110266 |
| "PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR | |
| = 44,336. X .110266 | 4,889. |
| AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX | |
| (B) TAX IMPOSED BY OTHER STATE | |
| (C) PRO-RATA TAX | |

| | |
|-------------------------------------|--------|
| AMOUNT OF CREDIT, STATE OF VIRGINIA | 4,173. |
|-------------------------------------|--------|

| | |
|---------------------------------------|--------|
| TOTAL TO FORM 200-01, PAGE 1, LINE 10 | 4,173. |
|---------------------------------------|--------|

| | | |
|--|-----------|---|
| DE 200-01 SOC SEC/RR RETIREMENT/HIGHER EDUC EXCL/LUMP SUM DIST | STATEMENT | 4 |
|--|-----------|---|

| DESCRIPTION | SPOUSE | TAXPAYER OR JOINT |
|--|---------|-------------------|
| SOCIAL SECURITY BENEFITS | 13,365. | 28,748. |
| TOTAL TO FORM DE 200-01, PAGE 2, LINE 37 | 13,365. | 28,748. |

| | | | |
|-----------|---|-----------|---|
| DE 200-01 | SECTION B-MODIFICATIONS AND ADJUSTMENTS | STATEMENT | 5 |
|-----------|---|-----------|---|

| DESCRIPTION | SPOUSE | TAXPAYER OR JOINT |
|---------------------------------------|--------|-------------------|
| DELAWARE INCOME TAX REFUND | | 66,269. |
| TOTAL TO FORM 200-01, PAGE 2, LINE 36 | | 66,269. |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| DE 200-01 | DELAWARE ITEMIZED DEDUCTION WORKSHEET | STATEMENT | 6 |
|--|---------------------------------------|-----------|----------|
| | SPOUSE | TAXPAYER | TOTAL |
| 1A. MEDICAL EXPENSES, SCHEDULE A, LINE 4 | | | |
| B. TOTAL TAXES, SCHEDULE A, LINE 7* | 5,000. | 5,000. | 10,000. |
| C. INTEREST PAID, SCHEDULE A, LINE 10 | 14,277. | 14,278. | 28,555. |
| D. CONTRIBUTIONS, SCHEDULE A, LINE 14 | 137,898. | 137,898. | 275,796. |
| E. CASUALTY & THEFT, SCHEDULE A, LN 15 | | | |
| F. OTHER MISC., SCHEDULE A, LINE 16 | | | |
| TOTAL ITEMIZED DEDUCTIONS | 157,175. | 157,176. | 314,351. |
| *STATE AND LOCAL TAXES MAY BE LIMITED WHEN MARRIED FILING SEPARATE | | | |
| TOTAL TO FORM 200-01, PAGE 2, LINE 43 | 157,175. | 157,176. | |

Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

Go to www.irs.gov/Form1040X for instructions and the latest information.This return is for calendar year ☒ 2018 ☐ 2017 ☐ 2016 ☐ 2015

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and initial
JOSEPH R. Last name
BIDEN JR. Your social security numberIf a joint return, spouse's first name and initial
JILL T. Last name
BIDEN Spouse's social security number

Current home address (number and street). If you have a P.O. box, see instructions. Apt. no. Your phone number

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.

WILMINGTON, DE

Foreign country name Foreign province/state/county Foreign postal code

Amended return filing status. You must check one box even if you are not changing your filing status. Caution: In general, you can't change your filing status from a joint return to separate returns after the due date. ☒ Full-year health care coverage (or, for 2018 amended returns only, exempt). See inst.☐ Single ☒ Married filing jointly ☐ Married filing separately ☐ Qualifying widow(er)
☐ Head of household (If the qualifying person is a child but not your dependent, see instructions.)

Use Part III on page 2 to explain any changes

Income and Deductions

| | A. Original amount reported or as previously adjusted (see instructions) | B. Net change - amount of increase or (decrease) - explain in Part III | C. Correct amount |
|--|--|--|-------------------|
| 1 Adjusted gross income. If a net operating loss (NOL) carryback is included, check here <input type="checkbox"/> | 1 4,580,437. | | 4,580,437. |
| 2 Itemized deductions or standard deduction | 2 339,351. | -25,000. | 314,351. |
| 3 Subtract line 2 from line 1 | 3 4,241,086. | 25,000. | 4,266,086. |
| 4a Exemptions (amended returns for years before 2018 only). If changing, complete Part I on page 2 and enter the amount from line 29 | 4a | | |
| b Qualified business income deduction (2018 amended returns only) | 4b | | |
| 5 Taxable income. Subtract line 4a or 4b from line 3. If the result is zero or less, enter -0- | 5 4,241,086. | 25,000. | 4,266,086. |

Tax Liability

| | | | |
|--|---------------|--------|------------|
| 6 Tax. Enter method(s) used to figure tax: TCW | 6 1,508,581. | 9,250. | 1,517,831. |
| 7 Credits. If a general business credit carryback is included, check here <input type="checkbox"/> | 7 | | |
| 8 Subtract line 7 from line 6. If the result is zero or less, enter -0- | 8 1,508,581. | 9,250. | 1,517,831. |
| 9 Health care: individual responsibility (see instructions) | 9 | | |
| 10 Other taxes | 10 10,377. | | 10,377. |
| 11 Total tax. Add lines 8, 9, and 10 | 11 1,518,958. | 9,250. | 1,528,208. |

Payments

| | | | |
|--|---------------|--|------------|
| 12 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.) | 12 206,254. | | 206,254. |
| 13 Estimated tax payments, including amount applied from prior year's return | 13 1,335,000. | | 1,335,000. |
| 14 Earned income credit (EIC) | 14 | | |
| 15 Refundable credits from: <input type="checkbox"/> Schedule 8812 <input type="checkbox"/> Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8982 or <input type="checkbox"/> other (specify): | 15 | | |

| | | |
|--|----|------------|
| 16 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed | 16 | |
| 17 Total payments. Add lines 12 through 15, column C, and line 16 | 17 | 1,541,254. |


Refund or Amount You Owe

| | | |
|---|----|------------|
| 18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS | 18 | 22,296. |
| 19 Subtract line 18 from line 17. (If less than zero, see instructions.) | 19 | 1,518,958. |
| 20 Amount you owe. If line 11, column C, is more than line 19, enter the difference | 20 | 9,250. |
| 21 If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return | 21 | |
| 22 Amount of line 21 you want refunded to you | 22 | |
| 23 Amount of line 21 you want applied to your (enter year): estimated tax 23 | 23 | |

Complete and sign this form on page 2.

Part I Exemptions and Dependents

Complete this part only if any information relating to exemptions (to dependents if amending your 2018 return) has changed from what you reported on the return you are amending. This would include a change in the number of exemptions (of dependents if amending your 2018 return).

|  For 2018 amended returns only, leave lines 24, 28, and 29 blank. Fill in all other applicable lines. Note: See the Form 1040 or, for amended returns for years before 2018, the Form 1040A Instructions. See also the Form 1040X Instructions. | | A. Original number of exemptions or amount reported or as previously adjusted | B. Net change | C. Correct number or amount |
|---|----|---|---------------|-----------------------------|
| 24 Yourself and spouse. Caution: If someone can claim you as a dependent, you can't claim an exemption for yourself. If amending your 2018 return, leave line blank | 24 | | | |
| 25 Your dependent children who lived with you | 25 | | | |
| 26 Your dependent children who didn't live with you due to divorce or separation | 26 | | | |
| 27 Other dependents | 27 | | | |
| 28 Total number of exemptions. Add lines 24 through 27. If amending your 2018 return, leave line blank | 28 | | | |
| 29 Multiply the number of exemptions claimed on line 28 by the exemption amount shown in the instructions for line 29 for the year you are amending. Enter the result here and on line 4a on page 1 of this form. If amending your 2018 return, leave line blank | 29 | | | |

30 List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see inst. and ☒ here ☐

Dependents (see instructions):

| (a) First name | Last name | (b) Social security number | (c) Relationship to you | (d) <input checked="" type="checkbox"/> If qualifies for (see instr.): Child tax credit | Credit for other dependents (2018 amended returns only) |
|----------------|-----------|----------------------------|-------------------------|--|---|
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |

Part II Presidential Election Campaign Fund

Checking below won't increase your tax or reduce your refund.

☐ Check here if you didn't previously want \$3 to go to the fund, but now do.

☐ Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

Part III Explanation of Changes. In the space provided below, tell us why you are filing Form 1040X.

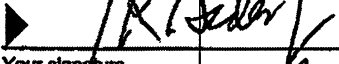
▶ Attach any supporting documents and new or changed forms and schedules.

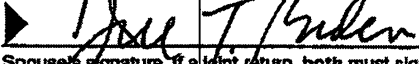
DURING 2018, THE TAXPAYER MADE A \$25,000 CONTRIBUTION TO WALKING WITH THE WOUNDED, WHICH IS A CHARITABLE ENTITY ORGANIZED IN THE UNITED KINGDOM. IN PREPARING THE RETURN, THIS CONTRIBUTION WAS MISTAKENLY IDENTIFIED AS HAVING BEEN MADE TO A SECTION 501(C)(3) ORGANIZATION. A REVIEW OF THE UNDERLYING PAPERWORK IDENTIFIED THIS ERROR AFTER THE RETURN WAS FILED. CONSEQUENTLY, THE RETURN IS BEING AMENDED TO REMOVE THE DEDUCTION.


Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

Sign Here

▶  7-7-19 EXECUTIVE
Your signature Date Your occupation

▶  7-7-19 TEACHER
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

▶  CPA 7/7/19 GELMAN, ROSENBERG & FREEDMAN
Paid Preparer Use Only Date Firm's name (or yours if self-employed)

WALTER H DEYHLE, CPA

Print/type preparer's name

BETHESDA, MD 20814-2930

Firm's address and ZIP code

☐ Check if self-employed

PTIN

Phone number

EN

810702
02-09-19 For forms and publications, visit www.irs.gov.

Form 1040X (Rev. 1-2019)

AS AMENDED

Form 1040 (2018)

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Page 2

| | | STMT 1 | | | |
|-----|---|--------|------------|-----|------------|
| 1 | Wages, salaries, tips, etc. Attach Form(s) W-2 | | | 1 | 1,000,073. |
| 2a | Tax-exempt interest | 2a | | 2b | 17,559. |
| 3a | Qualified dividends | 3a | | 3b | |
| 4a | IRAs, pensions, and annuities | 4a | 190,219. | 4b | 182,971. |
| 5a | Social security benefits | 5a | 49,545. | 5b | 42,113. |
| 6 | Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 | | 3,337,743. | 6 | 4,580,459. |
| 7 | Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 | | | 7 | 4,580,437. |
| 8 | Standard deduction or itemized deductions (from Schedule A) | | | 8 | 314,351. |
| 9 | Qualified business income deduction (see instructions) | | | 9 | |
| 10 | Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0- | | | 10 | 4,266,086. |
| 11 | a Tax (see inst.) 1,517,831. (check if any from: 1 Form 8814 2 Form 4972 3) | | | 11 | 1,517,831. |
| 12 | b Add any amount from Schedule 2 and check here | | | 12 | |
| 13 | a Child tax credit/credit for other dependents b Add any amount from Sch. 3 and check here | | | 13 | 1,517,831. |
| 14 | Subtract line 12 from line 11. If zero or less, enter -0- | | | 14 | 10,377. |
| 15 | Other taxes. Attach Schedule 4 | | | 15 | 1,528,208. |
| 16 | Total tax. Add lines 13 and 14 | | | 16 | 191,816. |
| 17 | Federal income tax withheld from Forms W-2 and 1099 SEE STATEMENT 5 | | | 17 | 1,349,438. |
| 18 | Refundable credits: a EIC (see inst.) b Sch 8812 c Form 8863 | | | 18 | 1,541,254. |
| 19 | Add any amount from Schedule 5 1,349,438. | | | 19 | 13,046. |
| 20a | If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid | | | 20a | |
| 21 | Amount of line 19 you want refunded to you. If Form 8888 is attached, check here | | | 21 | 13,046. |
| 22 | Amount of line 19 you want applied to your 2019 estimated tax | | | 22 | |
| 23 | Estimated tax penalty (see instructions) | | | 23 | |

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2018)

AS AMENDED

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

▶ Attach to Form 1040.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2018Attachment
Sequence No. 01

Name(s) shown on Form 1040

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Your social security number

| | | | | | |
|------------------------------|-------------|---|--------------------|-------------|-------------------|
| Additional Income | 1-9b | Reserved | STATEMENT 6 | 1-9b | |
| | 10 | Taxable refunds, credits, or offsets of state and local income taxes | STATEMENT 7 | 10 | 99,383. |
| | 11 | Alimony received | | 11 | |
| | 12 | Business income or (loss). Attach Schedule C or C-EZ | | 12 | 1,596. |
| | 13 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | | 13 | |
| | 14 | Other gains or (losses). Attach Form 4797 | | 14 | |
| | 15a | Reserved | | 15b | |
| | 16a | Reserved | | 16b | |
| | 17 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | 17 | 3,236,764. |
| | 18 | Farm income or (loss). Attach Schedule F | | 18 | |
| | 19 | Unemployment compensation | | 19 | |
| | 20a | Reserved | | 20b | |
| | 21 | Other income. List type and amount ▶ | | 21 | |
| | 22 | Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23 | | 22 | 3,337,743. |
| Adjustments to Income | 23 | Educator expenses | 23 | | |
| | 24 | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 | 24 | | |
| | 25 | Health savings account deduction. Attach Form 8889 | 25 | | |
| | 26 | Moving expenses for members of the Armed Forces. Attach Form 3903 | 26 | | |
| | 27 | Deductible part of self-employment tax. Attach Schedule SE | 27 | 22. | |
| | 28 | Self-employed SEP, SIMPLE, and qualified plans | 28 | | |
| | 29 | Self-employed health insurance deduction | 29 | | |
| | 30 | Penalty on early withdrawal of savings | 30 | | |
| | 31a | Alimony paid b Recipient's SSN ▶ | 31a | | |
| | 32 | IRA deduction | 32 | | |
| | 33 | Student loan interest deduction | 33 | | |
| | 34 | Reserved | 34 | | |
| | 35 | Reserved | 35 | | |
| | 36 | Add lines 23 through 35 | | 36 | 22. |

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2018

AS AMENDED

SCHEDULE 4
(Form 1040)Department of the Treasury
Internal Revenue Service**Other Taxes**

▶ Attach to Form 1040.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2018Attachment
Sequence No. **04**

Name(s) shown on Form 1040

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| | | | | |
|--------------------|---|--|----------------|---------------|
| Other Taxes | 57 | Self-employment tax. Attach Schedule SE | 57 | 43. |
| | 58 | Unreported social security and Medicare tax from: Form a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 58 | |
| | 59 | Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required | 59 | |
| | 60a | Household employment taxes. Attach Schedule H | 60a | 2,845. |
| | b | Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required | 60b | |
| | 61 | Health care: individual responsibility (see instructions) | 61 | |
| | 62 | Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) SEE STATEMENT 8 | 62 | 7,489. |
| | 63 | Section 965 net tax liability installment from Form 965-A 63 | | |
| 64 | Add the amounts in the far right column. These are your total other taxes . Enter here and on Form 1040, line 14 | 64 | 10,377. | |

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 4 (Form 1040) 2018

AS AMENDED

**SCHEDULE 5
(Form 1040)**Department of the Treasury
Internal Revenue Service**Other Payments and Refundable Credits**

▶ Attach to Form 1040.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2018Attachment
Sequence No. **05**

Name(s) shown on Form 1040

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| | | | | |
|-------------------|--------------|---|--------------|-------------------|
| Other | 65 | Reserved | 65 | |
| Payments | 66 | 2018 estimated tax payments and amount applied from 2017 return STMT 9 | 66 | 1,335,000. |
| and | 67 a | Reserved | 67a | |
| Refundable | b | Reserved | 67b | |
| Credits | 68-69 | Reserved | 68-69 | |
| | 70 | Net premium tax credit. Attach Form 8962 | 70 | |
| | 71 | Amount paid with request for extension to file (see instructions) | 71 | |
| | 72 | Excess social security and tier 1 RRTA tax withheld STMT 10 | 72 | 14,438. |
| | 73 | Credit for federal tax on fuels. Attach Form 4136 | 73 | |
| | 74 | Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> | 74 | |
| | 75 | Add the amounts in the far right column. These are your total other payments and refundable credits . Enter here and include on Form 1040, line 17 | 75 | 1,349,438. |

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 5 (Form 1040) 2018

AS AMENDED

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.

▶ Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2018Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN**Medical**

Caution: Do not include expenses reimbursed or paid by others.

and**Dental****Expenses**

- 1 Medical and dental expenses (see instructions) **SEE STATEMENT 13**
- 2 Enter amount from Form 1040, line 7 **24,580,437.**
- 3 Multiply line 2 by 7.5% (0.075)
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

1 **11,143.**

3 **343,533.**

4 **0.**

Taxes You**Paid**

- 5 State and local taxes.
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box **SEE STATEMENT 11** ▶ ☐
- b State and local real estate taxes (see instructions)
- c State and local personal property taxes
- d Add lines 5a through 5c
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)
- 6 Other taxes. List type and amount ▶
- 7 Add lines 5e and 6

5a **344,944.**

5b **17,022.**

5c

5d **361,966.**

5e **10,000.**

6

7 **10,000.**

**Interest You
Paid**

Caution: Your mortgage interest deduction may be limited (see instructions).

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ ☐
- a Home mortgage interest and points reported to you on Form 1098
- b Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶
- c Points not reported to you on Form 1098. See instructions for special rules
- d Reserved
- e Add lines 8a through 8c
- 9 Investment interest. Attach Form 4952 if required. See instructions
- 10 Add lines 8e and 9

8a **28,555.**

8b

8c

8d

8e **28,555.**

9

10 **28,555.**

**Gifts to
Charity**

If you made a gift and got a benefit for it, see instructions.

- 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions
- 12 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500
- 13 Carryover from prior year
- 14 Add lines 11 through 13

11 **275,796.**

12

13

14 **275,796.**

STMT 12**Casualty and
Theft Losses**

- 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions

**Other
Itemized
Deductions**

- 16 Other - from list in instructions. List type and amount ▶

**Total
Itemized
Deductions**

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐

314,351.

LHA 819501 11-29-18

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2018

AS AMENDED

SCHEDULE B
(Form 1040)Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Interest and Ordinary Dividends**▶ Go to www.irs.gov/ScheduleB for instructions and the latest information.

▶ Attach to Form 1040.

OMB No. 1545-0074

2018Attachment
Sequence No. 08

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN**Part I****Interest**

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶

MANUFACTURERS AND TRADERS TRUST ASSOCIATION**MASSACHUSETTS MUTUAL LIFE INSURANCE CO****MASSACHUSETTS MUTUAL LIFE INSURANCE CO****MASSACHUSETTS MUTUAL LIFE INSURANCE CO****NEW CASTLE COUNTY SCHOOL EMPLOYEES****PNCBANK, NATIONAL ASSOCIATION****US SENATE FEDERAL CREDIT UNION****DISTRICT OF COLUMBIA****FROM K-1 - CELTICCAPRI CORP****Amount**

5,141.

31.

51.

19.

4.

212.

24.

149.

11,928.

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.

Attach Form 8815

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 2b ▶

Note: If line 4 is over \$1,500, you must complete Part III.

17,559.

17,559.

Part II**Ordinary Dividends**

- 5 List name of payer ▶

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 3b ▶

Note: If line 6 is over \$1,500, you must complete Part III.

Part III**Foreign Accounts and Trusts**

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2018, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

- b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

- 8 During 2018, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

If "Yes," you may have to file Form 3520. See instructions

Yes No

X

X

827501 10-24-18

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040) 2018

15130703 745960 54742

2018.03050 BIDEN JR., JOSEPH

54742__3

**SCHEDULE C-EZ
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Net Profit From Business
(Sole Proprietorship)**

- Partnerships, joint ventures, etc., generally must file Form 1065.
► Attach to Form 1040, 1040NR, or 1041. ► See instructions.

OMB No. 1545-0074

2018Attachment
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

JILL T. BIDEN**Part I General Information**

**You may use
Schedule C-EZ
instead of
Schedule C
only if you:**

- Had business expenses of \$5,000 or less,
- Use the cash method of accounting,
- Did not have an inventory at any time during the year,
- Did not have a net loss from your business,
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee,

And you:

- Had no employees during the year,
- Do not deduct expenses for business use of your home,
- Do not have prior year unallowed passive activity losses from this business, and
- Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.

A Principal business or profession, including product or service
AUTHOR**B** Enter business code (see inst)
► **711510****C** Business name. If no separate business name, leave blank.
JILL BIDEN**D** Enter your EIN (see inst)**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.City, town or post office, state, and ZIP code
WILMINGTON, DE**F** Did you make any payments in 2018 that would require you to file Form(s) 1099? (see the Instructions for Schedule C) ☐ Yes ☒ No**G** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part II Figure Your Net Profit**

| | | |
|---|----------|---------------|
| 1 Gross receipts. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <i>Statutory employees</i> in the instructions for Schedule C, line 1, and check here STMT 1 <input type="checkbox"/> | 1 | 1,596. |
| 2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C | 2 | 0. |
| 3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Schedule 1 (Form 1040), line 12, and Schedule SE, line 2, or on Form 1040NR, line 13, and Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 | 3 | 1,596. |

Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.**4** When did you place your vehicle in service for business purposes? (month, day, year) ► / /**5** Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:**a** Business **b** Commuting **c** Other**6** Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No**7** Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No**8a** Do you have evidence to support your deduction? ☐ Yes ☐ No**b** If "Yes," is the evidence written? ☐ Yes ☐ No**LHA** For Paperwork Reduction Act Notice, see the separate instructions for Schedule C (Form 1040).

Schedule C-EZ (Form 1040) 2018

SCHEDULE E

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment
Sequence No. 13

Name(s) shown on return

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.A Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No
B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No1a Physical address of each property (street, city, state, ZIP code)
A WILMINGTON, DEB
C

| 1b | Type of Property (from list below) | 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | Personal Use Days | QJV |
|----|------------------------------------|--|------------------|-------------------|--------------------------|
| A | 1 | | 365 | | <input type="checkbox"/> |
| B | | | | | <input type="checkbox"/> |
| C | | | | | <input type="checkbox"/> |

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

| Income: | Properties: | A | B | C |
|----------------------|-------------|---|---|---|
| 3 Rents received | 3 | | | |
| 4 Royalties received | 4 | | | |

| Expenses: | Properties: | A | B | C |
|--|-------------|----|---|---|
| 5 Advertising | 5 | | | |
| 6 Auto and travel (see instructions) | 6 | | | |
| 7 Cleaning and maintenance | 7 | | | |
| 8 Commissions | 8 | | | |
| 9 Insurance | 9 | | | |
| 10 Legal and other professional fees | 10 | | | |
| 11 Management fees | 11 | | | |
| 12 Mortgage interest paid to banks, etc. (see instructions) | 12 | | | |
| 13 Other interest | 13 | | | |
| 14 Repairs | 14 | | | |
| 15 Supplies | 15 | | | |
| 16 Taxes | 16 | | | |
| 17 Utilities | 17 | | | |
| 18 Depreciation expense or depletion | 18 | | | |
| 19 Other (list) ▶ | 19 | | | |
| 20 Total expenses. Add lines 5 through 19 | 20 | | | |
| 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 | 21 | 0. | | |
| 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | 22 | | | |

| | | |
|---|-----|----|
| 23a Total of all amounts reported on line 3 for all rental properties | 23a | |
| b Total of all amounts reported on line 4 for all royalty properties | 23b | |
| c Total of all amounts reported on line 12 for all properties | 23c | |
| d Total of all amounts reported on line 18 for all properties | 23d | |
| e Total of all amounts reported on line 20 for all properties | 23e | |
| 24 Income. Add positive amounts shown on line 21. Do not include any losses | 24 | |
| 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 | |
| 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 | 26 | 0. |

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2018

AS AMENDED

Schedule E (Form 1040) 2018

Attachment Sequence No. 13

Page 2

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations - Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198 (see instructions).

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

| 28 | (a) Name | (b) Enter P for partnership or S for S corporation | (c) Check if foreign partnership | (d) Employer identification number | (e) Check if basis computation is required | (f) Check if any amount is not at risk |
|----|------------------|--|----------------------------------|------------------------------------|--|--|
| A | CELTICCAPRI CORP | S | | | | |
| B | GIACOPPA CORP | S | | | | |
| C | | | | | | |
| D | | | | | | |

| Passive Income and Loss | | | Nonpassive Income and Loss | | |
|--|--------------------------------------|---------------------------------------|--|---|------------|
| (g) Passive loss allowed (attach Form 8582 if required) | (h) Passive income from Schedule K-1 | (i) Nonpassive loss from Schedule K-1 | (j) Section 179 expense deduction from Form 4562 | (k) Nonpassive income from Schedule K-1 | |
| A | | | | 2,730,667. | |
| B | | | | 506,097. | |
| C | | | | | |
| D | | | | | |
| 29a Totals | | | | 3,236,764. | |
| b Totals | | | | | |
| 30 Add columns (h) and (k) of line 29a | | | | 30 | 3,236,764. |
| 31 Add columns (g), (i), and (j) of line 29b | | | | 31 | () |
| 32 Total partnership and S corporation income or (loss). Combine lines 30 and 31 | | | | 32 | 3,236,764. |

Part III Income or Loss From Estates and Trusts

| 33 | (a) Name | (b) Employer identification number |
|----|----------|------------------------------------|
| A | | |
| B | | |

| Passive Income and Loss | | Nonpassive Income and Loss | |
|--|--------------------------------------|---|------------------------------------|
| (c) Passive deduction or loss allowed (attach Form 8582 if required) | (d) Passive income from Schedule K-1 | (e) Deduction or loss from Schedule K-1 | (f) Other income from Schedule K-1 |
| A | | | |
| B | | | |
| 34a Totals | | | |
| b Totals | | | |
| 35 Add columns (d) and (f) of line 34a | | | 35 |
| 36 Add columns (c) and (e) of line 34b | | | 36 () |
| 37 Total estate and trust income or (loss). Combine lines 35 and 36 | | | 37 |

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

| 38 | (a) Name | (b) Employer identification number | (c) Excess inclusion from Schedules Q, line 2c (see instructions) | (d) Taxable income (net loss) from Schedules Q, line 1b | (e) Income from Schedules Q, line 3b |
|--|----------|------------------------------------|---|---|--------------------------------------|
| | | | | | |
| 39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below | | | | | 39 |

Part V Summary

| | | |
|--|----|------------|
| 40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below | 40 | |
| 41 Total income or (loss). Combine lines 28, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 17 or Form 1040NR, line 18 | 41 | 3,236,764. |
| 42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions) | 42 | |
| 43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules | 43 | |

2018 Income from Passthroughs

CELTICCAPRI CORP

I.D. NUMBER:

TYPE: S CORPORATION

ACTIVITY INFORMATION:

CELTICCAPRI, CORP

TRADE OR BUSINESS - MATERIAL PARTICIPATION

ORDINARY INCOME (LOSS)

2,730,667.

TOTAL NONPASSIVE INCOME (LOSS)

2,730,667.

OTHER K-1 INFORMATION:

INTEREST INCOME

11,928.

OTHER ITEMIZED DEDUCTIONS

5,100.

INVESTMENT INCOME

11,928.

NONDEDUCTIBLE EXPENSES

2,274.

SE EARNINGS

300,000.

AS AMENDED

2018 Income from Passthroughs

GIACOPPA CORP
I.D. NUMBER:
TYPE: S CORPORATION

ACTIVITY INFORMATION:

GIACOPPA CORP

TRADE OR BUSINESS - MATERIAL PARTICIPATION

| | |
|------------------------|----------|
| ORDINARY INCOME (LOSS) | 506,097. |
|------------------------|----------|

| | |
|--------------------------------|----------|
| TOTAL NONPASSIVE INCOME (LOSS) | 506,097. |
|--------------------------------|----------|

AS AMENDED

2018 Income from Passthroughs

SUMMARY OF K-1 INFORMATION FOR ALL PASSTHROUGHS

OTHER K-1 INFORMATION:

| | |
|---------------------------|----------|
| INTEREST INCOME | 11,928. |
| OTHER ITEMIZED DEDUCTIONS | 5,100. |
| NONDEDUCTIBLE EXPENSES | 2,274. |
| SE EARNINGS | 300,000. |

INVESTMENT INTEREST EXPENSE:

| | |
|-------------------|---------|
| INVESTMENT INCOME | 11,928. |
|-------------------|---------|

AS AMENDED

Schedule SE (Form 1040) 2018

Attachment Sequence No. 17

Page 2

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

Social security number of person with self-employment income

JILL T. BIDEN

Section B - Long Schedule SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

- A** If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I ☐

| | | |
|--|-----------|------------|
| 1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note: Skip lines 1a and 1b if you use the farm optional method (see instructions) | 1a | |
| b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH | 1b | |
| 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note: Skip this line if you use the nonfarm optional method (see instructions) SEE STATEMENT 15 | 2 | 1,596. |
| 3 Combine lines 1a, 1b, and 2 | 3 | 1,596. |
| 4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3. Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | 4a | 1,474. |
| b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 4b | |
| c Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue | 4c | 1,474. |
| 5a Enter your church employee income from Form W-2. See instructions for definition of church employee income | 5a | |
| b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- | 5b | |
| 6 Add lines 4c and 5b | 6 | 1,474. |
| 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2018 | 7 | 128,400.00 |
| 8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$128,400 or more, skip lines 8b through 10, and go to line 11 | 8a | 232,875. |
| b Unreported tips subject to social security tax (from Form 4137, line 10) | 8b | |
| c Wages subject to social security tax (from Form 8919, line 10) | 8c | |
| d Add lines 8a, 8b, and 8c | 8d | |
| 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 | 9 | |
| 10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124) | 10 | |
| 11 Multiply line 6 by 2.9% (0.029) | 11 | 43. |
| 12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55 | 12 | 43. |
| 13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27 | 13 | 22. |

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income¹ wasn't more than \$7,920, or (b) your net farm profits² were less than \$5,717.

| | | |
|---|-----------|----------|
| 14 Maximum income for optional methods | 14 | 5,280.00 |
| 15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$5,280. Also include this amount on line 4b above | 15 | |

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$5,717 and also less than 72.189% of your gross nonfarm income⁴; and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

| | | |
|--|-----------|--|
| 16 Subtract line 15 from line 14 | 16 | |
| 17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above | 17 | |

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

AS AMENDED
DOES NOT APPLY
Alternative Minimum Tax - Individuals

► Go to www.irs.gov/Form6251 for instructions and the latest information.
► Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Part I Alternative Minimum Taxable Income

| | | | |
|-----------|---|-----------|-------------------|
| 1 | Enter the amount from Form 1040, line 10, if more than zero. If Form 1040, line 10, is zero, subtract lines 8 and 9 of Form 1040 from line 7 of Form 1040 and enter the result here. (If less than zero, enter as a negative amount.) | 1 | 4,266,086. |
| 2a | If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040, line 8 | 2a | 10,000. |
| b | Tax refund from Schedule 1 (Form 1040), line 10 or line 21 | 2b | -99,383. |
| c | Investment interest expense (difference between regular tax and AMT) | 2c | |
| d | Depletion (difference between regular tax and AMT) | 2d | |
| e | Net operating loss deduction from Schedule 1 (Form 1040), line 21. Enter as a positive amount | 2e | |
| f | Alternative tax net operating loss deduction | 2f | |
| g | Interest from specified private activity bonds exempt from the regular tax | 2g | |
| h | Qualified small business stock, see instructions | 2h | |
| i | Exercise of incentive stock options (excess of AMT income over regular tax income) | 2i | |
| j | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) | 2j | |
| k | Disposition of property (difference between AMT and regular tax gain or loss) | 2k | |
| l | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) | 2l | |
| m | Passive activities (difference between AMT and regular tax income or loss) | 2m | |
| n | Loss limitations (difference between AMT and regular tax income or loss) | 2n | |
| o | Circulation costs (difference between regular tax and AMT) | 2o | |
| p | Long-term contracts (difference between AMT and regular tax income) | 2p | |
| q | Mining costs (difference between regular tax and AMT) | 2q | |
| r | Research and experimental costs (difference between regular tax and AMT) | 2r | |
| s | Income from certain installment sales before January 1, 1987 | 2s | |
| t | Intangible drilling costs preference | 2t | |
| 3 | Other adjustments, including income-based related adjustments | 3 | |
| 4 | Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$718,800, see instructions.) | 4 | 4,176,703. |

Part II Alternative Minimum Tax (AMT)

| | | | |
|-----------|--|-----------|-------------------|
| 5 | Exemption. (If you were under age 24 at the end of 2018, see instructions.) IF your filing status is ... AND line 4 is not over ... THEN enter on line 5 ... Single or head of household ... \$500,000 ... \$70,300 Married filing jointly or qualifying widow(er) ... 1,000,000 ... 109,400 Married filing separately ... 500,000 ... 54,700 If line 4 is over the amount shown above for your filing status, see instructions. | 5 | 0. |
| 6 | Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10 | 6 | 4,176,703. |
| 7 | • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; you reported qualified dividends on Form 1040, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result. | 7 | 1,165,655. |
| 8 | Alternative minimum tax foreign tax credit (see instructions) | 8 | |
| 9 | Tentative minimum tax. Subtract line 8 from line 7 | 9 | 1,165,655. |
| 10 | Add Form 1040, line 11a (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 46. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 48. If you used Schedule J to figure your tax on Form 1040, line 11a, refigure that tax without using Schedule J before completing this line (see instructions) | 10 | 1,517,831. |
| 11 | AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 45 | 11 | 0. |

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form **6251** (2018)

AS AMENDED

Form 6251 (2018)

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Page 2

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

| | | |
|----|---|----|
| 12 | Enter the amount from Form 6251, line 6. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 7 | 12 |
| 13 | Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 13 |
| 14 | Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 14 |
| 15 | If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 15 |
| 16 | Enter the smaller of line 12 or line 15 | 16 |
| 17 | Subtract line 16 from line 12 | 17 |
| 18 | If line 17 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result | 18 |
| 19 | Enter: <ul style="list-style-type: none"> • \$77,200 if married filing jointly or qualifying widow(er), • \$38,600 if single or married filing separately, or • \$51,700 if head of household. | 19 |
| 20 | Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 20 |
| 21 | Subtract line 20 from line 19. If zero or less, enter -0- | 21 |
| 22 | Enter the smaller of line 12 or line 13 | 22 |
| 23 | Enter the smaller of line 21 or line 22. This amount is taxed at 0% | 23 |
| 24 | Subtract line 23 from line 22 | 24 |
| 25 | Enter: <ul style="list-style-type: none"> • \$425,800 if single • \$239,500 if married filing separately • \$479,000 if married filing jointly or qualifying widow(er) • \$452,400 if head of household | 25 |
| 26 | Enter the amount from line 21 | 26 |
| 27 | Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter | 27 |
| 28 | Add line 26 and line 27 | 28 |
| 29 | Subtract line 28 from line 25. If zero or less, enter -0- | 29 |
| 30 | Enter the smaller of line 24 or line 29 | 30 |
| 31 | Multiply line 30 by 15% (0.15) | 31 |
| 32 | Add lines 23 and 30 | 32 |
| 33 | If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33. Subtract line 32 from line 22 | 33 |
| 34 | Multiply line 33 by 20% (0.20) | 34 |
| 35 | If line 34 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35. Add lines 17, 32, and 33 | 35 |
| 36 | Subtract line 35 from line 12 | 36 |
| 37 | Multiply line 36 by 25% (0.25) | 37 |
| 38 | Add lines 18, 31, 34, and 37 | 38 |
| 39 | If line 12 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result | 39 |
| 40 | Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 | 40 |

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Form 6251 (2018)

15130703 745960 54742

2018.03050 BIDEN JR., JOSEPH

54742__3

AS AMENDED

**SCHEDULE H
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ Attach to Form 1040, 1040NR, 1040-SS, or 1041.

▶ Go to www.irs.gov/ScheduleH for instructions and the latest information.

OMB No. 1545-1971

2018Attachment
Sequence No. **44**

Name of employer

Social security number

Employer identification number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Calendar year taxpayers having no household employees in 2018 don't have to complete this form for 2018.

A Did you pay any one household employee cash wages of \$2,100 or more in 2018? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)☒ **Yes.** Skip lines B and C and go to line 1.☐ **No.** Go to line B.**B** Did you withhold federal income tax during 2018 for any household employee?☐ **Yes.** Skip line C and go to line 7.☐ **No.** Go to line C.**C** Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2017 or 2018 to all household employees? (Don't count cash wages paid in 2017 or 2018 to your spouse, your child under age 21, or your parent.)☐ **No.** Stop. Don't file this schedule.☐ **Yes.** Skip lines 1-9 and go to line 10.**Part I Social Security, Medicare, and Federal Income Taxes**

| | | | | | |
|----------|---|----------|---------|----------|--------|
| 1 | Total cash wages subject to social security tax | 1 | 18,325. | | |
| 2 | Social security tax. Multiply line 1 by 12.4% (0.124) | | | 2 | 2,272. |
| 3 | Total cash wages subject to Medicare tax | 3 | 18,325. | | |
| 4 | Medicare tax. Multiply line 3 by 2.9% (0.029) | | | 4 | 531. |
| 5 | Total cash wages subject to Additional Medicare Tax withholding | 5 | | | |
| 6 | Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009) | | | 6 | |
| 7 | Federal income tax withheld, if any | | | 7 | |
| 8 | Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7 | | | 8 | 2,803. |

9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2017 or 2018 to all household employees? (Don't count cash wages paid in 2017 or 2018 to your spouse, your child under age 21, or your parent.)☐ **No.** Stop. Include the amount from line 8 above on Schedule 4 (Form 1040), line 60a. If you're not required to file Form 1040, see the line 9 instructions.☒ **Yes.** Go to line 10.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Schedule H (Form 1040) 2018

AS AMENDED

Schedule H (Form 1040) 2018

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Page 2

Part II Federal Unemployment (FUTA) Tax

10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No."

| | Yes | No |
|----|-----|----|
| 10 | X | |
| 11 | X | |
| 12 | X | |

11 Did you pay all state unemployment contributions for 2018 by April 15, 2019? Fiscal year filers, see instructions

12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

Next: If you checked the "Yes" box on all the lines above, complete Section A.

If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

Section A

| | | | |
|---|----|-----|--------|
| 13 Name of the state where you paid unemployment contributions | DE | | |
| 14 Contributions paid to your state unemployment fund | 14 | 11. | |
| 15 Total cash wages subject to FUTA tax | 15 | | 7,000. |
| 16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25 | 16 | | 42. |

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

| (a) Name of state | (b) Taxable wages (as defined in state act) | (c) State experience rate period | (d) State experience rate | (e) Multiply col. (b) by 0.054 | (f) Multiply col. (b) by col. (d) | (g) Subtract col. (f) from col. (e). If zero or less, enter -0- | (h) Contributions paid to state unemployment fund |
|----------------------------|---|--|------------------------------------|--------------------------------------|---|---|---|
| | | From | To | | | | |
| | | | | | | | |
| | | | | | | | |

18 Totals

19 Add columns (g) and (h) of line 18

20 Total cash wages subject to FUTA tax (see the line 15 instructions)

21 Multiply line 20 by 6.0% (0.060)

22 Multiply line 20 by 5.4% (0.054)

23 Enter the smaller of line 19 or line 22

(If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here)

24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25

Part III Total Household Employment Taxes

25 Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0-

26 Add line 16 (or line 24) and line 25

27 Are you required to file Form 1040?

☒ Yes. Stop. Include the amount from line 26 above on Schedule 4 (Form 1040), line 60a. Don't complete Part IV below.

☐ No. You may have to complete Part IV. See instructions for details.

Part IV Address and Signature - Complete this part only if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address

Apt., room, or suite no.

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature _____ Date _____

| | | | | | |
|---------------------------------------|----------------------------|----------------------|------|---|------|
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name | | | Firm's EIN | |
| | Firm's address | | | Phone no. | |

Form **8959**Department of the Treasury
Internal Revenue Service**Additional Medicare Tax**

▶ If any line does not apply to you, leave it blank. See separate instructions.

▶ Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.

▶ Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2018Attachment
Sequence No. 71

Name(s) shown on return

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Your social security number

Part I Additional Medicare Tax on Medicare Wages

| | | | | |
|---|---|---|------------|----------|
| 1 | Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 | 1 | 1,009,843. | |
| 2 | Unreported tips from Form 4137, line 6 | 2 | | |
| 3 | Wages from Form 8919, line 6 | 3 | | |
| 4 | Add lines 1 through 3 | 4 | 1,009,843. | |
| 5 | Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 5 | 250,000. | |
| 6 | Subtract line 5 from line 4. If zero or less, enter -0- | 6 | | 759,843. |
| 7 | Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II | 7 | | 6,839. |

Part II Additional Medicare Tax on Self-Employment Income

| | | | | |
|----|---|----|------------|--------|
| 8 | Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.) | 8 | 1,474. | |
| 9 | Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 9 | 250,000. | |
| 10 | Enter the amount from line 4 | 10 | 1,009,843. | |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- | 11 | 0. | |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | 12 | | 1,474. |
| 13 | Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III | 13 | | 13. |

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

| | | | | |
|----|---|----|--|--|
| 14 | Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) | 14 | | |
| 15 | Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 15 | | |
| 16 | Subtract line 15 from line 14. If zero or less, enter -0- | 16 | | |
| 17 | Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV | 17 | | |

Part IV Total Additional Medicare Tax

| | | | | |
|----|---|----|--|--------|
| 18 | Add lines 7, 13, and 17. Also include this amount on Schedule 4 (Form 1040), line 62 (check box a) (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions), and go to Part V | 18 | | 6,852. |
|----|---|----|--|--------|

Part V Withholding Reconciliation

| | | | | |
|----|---|----|------------|--------|
| 19 | Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 | 19 | 17,391. | |
| 20 | Enter the amount from line 1 | 20 | 1,009,843. | |
| 21 | Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages | 21 | 14,643. | |
| 22 | Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages | 22 | | 2,748. |
| 23 | Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) | 23 | | |
| 24 | Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 16 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) | 24 | | 2,748. |

AS AMENDED

Form **8960****Net Investment Income Tax -
Individuals, Estates, and Trusts**

OMB No. 1545-2227

2018Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.Attachment
Sequence No. 72

Name(s) shown on your tax return

Your social security number or EIN

JOSEPH R. BIDEN JR. & JILL T. BIDEN**Part I Investment Income**

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

| | | | | |
|-----------|---|------------------------------|-----------|----------------|
| 1 | Taxable interest (see instructions) | | 1 | 17,559. |
| 2 | Ordinary dividends (see instructions) | | 2 | |
| 3 | Annuities (see instructions) | | 3 | |
| 4a | Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions) | 4a 3,236,764. | | |
| b | Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 16 | 4b -3,236,764. | | |
| c | Combine lines 4a and 4b | | 4c | 0. |
| 5a | Net gain or loss from disposition of property (see instructions) | 5a | | |
| b | Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions) | 5b | | |
| c | Adjustment from disposition of partnership interest or S corporation stock (see instructions) | 5c | | |
| d | Combine lines 5a through 5c | | 5d | |
| 6 | Adjustments to investment income for certain CFCs and PFICs (see instructions) | | 6 | |
| 7 | Other modifications to investment income (see instructions) SEE STATEMENT 17 | | 7 | 63. |
| 8 | Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 | | 8 | 17,622. |

Part II Investment Expenses Allocable to Investment Income and Modifications

| | | | | |
|-----------|---|-----------|-------------|-------------|
| 9a | Investment interest expenses (see instructions) | 9a | | |
| b | State, local, and foreign income tax (see instructions) | 9b | 863. | |
| c | Miscellaneous investment expenses (see instructions) | 9c | | |
| d | Add lines 9a, 9b, and 9c | | 9d | 863. |
| 10 | Additional modifications (see instructions) | | 10 | |
| 11 | Total deductions and modifications. Add lines 9d and 10 | | 11 | 863. |

Part III Tax Computation

| | | | |
|------------|---|------------|-------------------|
| 12 | Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0- | 12 | 16,759. |
| 13 | Modified adjusted gross income (see instructions) | 13 | 4,580,437. |
| 14 | Threshold based on filing status (see instructions) | 14 | 250,000. |
| 15 | Subtract line 14 from line 13. If zero or less, enter -0- | 15 | 4,330,437. |
| 16 | Enter the smaller of line 12 or line 15 | 16 | 16,759. |
| 17 | Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions) | 17 | 637. |
| 18a | Net investment income (line 12 above) | 18a | |
| b | Deductions for distributions of net investment income and deductions under section 642(c) (see instructions) | 18b | |
| c | Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0- | 18c | |
| 19a | Adjusted gross income (see instructions) | 19a | |
| b | Highest tax bracket for estates and trusts for the year (see instructions) | 19b | |
| c | Subtract line 19b from line 19a. If zero or less, enter -0- | 19c | |
| 20 | Enter the smaller of line 18c or line 19c | 20 | |
| 21 | Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions) | 21 | |

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8960** (2018)

823121 01-09-19

15130703 745960 54742

2018.03050 BIDEN JR., JOSEPH

54742__3

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| FORM 1040 | WAGES RECEIVED AND TAXES WITHHELD | STATEMENT | 1 |
|-----------|-----------------------------------|-----------|---|
|-----------|-----------------------------------|-----------|---|

| T S EMPLOYER'S NAME | AMOUNT PAID | FEDERAL TAX WITHHELD | STATE TAX WITHHELD | CITY SDI TAX W/H | FICA TAX | MEDICARE TAX |
|---|----------------|----------------------------|--------------------------|------------------------|-------------|-----------------|
| S NORTHERN VIRGINIA COMMUNITY CO OFFICE OF THE CONTROLLER | 94,705. | 12,713. | 4,811. | | 6,477. | 1,515. |
| T TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA | 405,368. | 88,073. | 26,437. | | 7,961. | 7,726. |
| T CELTICCAPRI CORP | 300,000. | 57,362. | 18,245. | | 7,961. | 5,250. |
| S GIACOPPA CORP | 200,000. | | | | 7,961. | 2,900. |
| TOTALS | 1,000,073. | 158,148. | 49,493. | | 30,360. | 17,391. |

| FORM 1040 | IRA DISTRIBUTIONS | STATEMENT | 2 |
|-----------|-------------------|-----------|---|
|-----------|-------------------|-----------|---|

| NAME OF PAYER | GROSS DISTRIBUTION | TAXABLE AMOUNT |
|--------------------------------------|-----------------------|----------------|
| WELLS FARGO CLEARING | 950. | 950. |
| TOTAL INCLUDED IN FORM 1040, LINE 4B | 950. | 950. |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| FORM 1040 | PENSIONS AND ANNUITIES | STATEMENT | 3 |
|---|------------------------|-----------|----------|
| OFFICE OF PENSIONS | | | |
| AMOUNT RECEIVED THIS YEAR | 33,691. | | |
| NONTAXABLE AMOUNT | 169. | | |
| CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D | | | |
| | | | 33,522. |
| OFFICE OF PERSONNEL MANAGEMENT | | | |
| AMOUNT RECEIVED THIS YEAR | 156,528. | | |
| NONTAXABLE AMOUNT | 8,029. | | |
| CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D | | | |
| | | | 148,499. |
| TOTAL INCLUDED IN FORM 1040, LINE 4B | | | 182,021. |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| FORM 1040 | SOCIAL SECURITY BENEFITS WORKSHEET | STATEMENT | 4 |
|-----------|------------------------------------|-----------|---|
|-----------|------------------------------------|-----------|---|

CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING WIDOW(ER)
 X B. MARRIED FILING JOINTLY
 C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE
 AT ANY TIME DURING 2018
 D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE
 FOR ALL OF 2018

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR
 FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON
 FORM 1040, LINE 5A 49,545.
 IF YOU CHECKED BOX B: TAXPAYER AMOUNT 33,821.
 SPOUSE AMOUNT 15,724.
2. MULTIPLY LINE 1 BY 50% (0.50) 24,773.
3. ADD THE AMOUNTS ON FORM 1040, LINE 1, 2A, 3B, 4B,
 SCHEDULE 1, LINE 22 AND SCHEDULE B, LINE 2. DO NOT
 INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR RRB-1099 4,538,346.
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED
 INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS,
 OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF
 PUERTO RICO THAT YOU CLAIMED
5. ADD LINES 2, 3, AND 4 4,563,119.
6. ADD THE AMOUNTS ON SCHEDULE 1, LINES 23 THROUGH LINE 32,
 AND ANY WRITE-IN ADJUSTMENTS YOU ENTERED ON THE DOTTED
 LINE NEXT TO SCHEDULE 1, LINE 36 OTHER THAN ANY AMOUNTS
 IDENTIFIED AS "DPAD" 22.
7. SUBTRACT LINE 6 FROM LINE 5 4,563,097.
8. ENTER: \$25,000 IF YOU CHECKED BOX A OR D, OR
 \$32,000 IF YOU CHECKED BOX B, OR
 \$-0- IF YOU CHECKED BOX C 32,000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?
 [] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE
 TAXABLE. ENTER -0- ON FORM 1040, LINE 5B. IF YOU ARE
 MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR
 SPOUSE FOR ALL OF 2018, BE SURE YOU ENTERED 'D' TO THE
 RIGHT OF THE WORD "BENEFITS" ON LINE 5A.
 [X] YES. SUBTRACT LINE 8 FROM LINE 7 4,531,097.
10. ENTER \$9,000 IF YOU CHECKED BOX A OR D,
 \$12,000 IF YOU CHECKED BOX B
 \$-0- IF YOU CHECKED BOX C 12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0- 4,519,097.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10 12,000.
13. ENTER ONE HALF OF LINE 12 6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13 6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0- 3,841,232.
16. ADD LINES 14 AND 15 3,847,232.
17. MULTIPLY LINE 1 BY 85% (.85) 42,113.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 42,113.
 * ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 5B

STATEMENT(S) 4
 54742__3

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| FORM 1040 | FEDERAL INCOME TAX WITHHELD | STATEMENT 5 |
|---|-----------------------------|-------------|
| T S DESCRIPTION | | AMOUNT |
| S NORTHERN VIRGINIA COMMUNITY CO OFFICE OF THE CONTROLLER | | 12,713. |
| T TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA | | 88,073. |
| T CELTICCAPRI CORP | | 57,362. |
| S PNCBANK, NATIONAL ASSOCIATION | | 51. |
| S OFFICE OF PENSIONS | | 2,300. |
| T OFFICE OF PERSONNEL MANAGEMENT | | 21,399. |
| T WITHHOLDING FROM FORM 1099-SSA | | 7,170. |
| FORM 8959, LINE 24 | | 2,748. |
| TOTAL TO FORM 1040, LINE 16 | | 191,816. |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| SCHEDULE 1 | STATE AND LOCAL INCOME TAX REFUNDS | STATEMENT | 6 |
|-----------------------------------|------------------------------------|-----------|------|
| | | 2017 | 2016 |
| | | 2015 | |
| | DELAWARE | | |
| GROSS STATE/LOCAL INC TAX REFUNDS | 66,269. | | |
| LESS: TAX PAID IN FOLLOWING YEAR | | | |
| NET TAX REFUNDS | DELAWARE | 66,269. | |
| | DISTRICT OF CO | | |
| GROSS STATE/LOCAL INC TAX REFUNDS | 30,067. | | |
| LESS: TAX PAID IN FOLLOWING YEAR | | | |
| NET TAX REFUNDS | DISTRICT OF CO | 30,067. | |
| | VIRGINIA | | |
| GROSS STATE/LOCAL INC TAX REFUNDS | 3,047. | | |
| LESS: TAX PAID IN FOLLOWING YEAR | | | |
| NET TAX REFUNDS | VIRGINIA | 3,047. | |
| TOTAL NET TAX REFUNDS | | 99,383. | |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| SCHEDULE 1 | TAXABLE STATE AND LOCAL INCOME TAX REFUNDS | STATEMENT | 7 |
|---|--|-----------|---------|
| | 2017 | 2016 | 2015 |
| NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT. | 99,383. | | |
| LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION | | | |
| 1 NET REFUNDS FOR RECALCULATION | 99,383. | | |
| 2 TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT | 1,776,499. | | |
| 3 DEDUCTION NOT SUBJ TO PHASEOUT | | | |
| 4 NET REFUNDS FROM LINE 1 | 99,383. | | |
| 5 LINE 2 MINUS LINES 3 AND 4 | 1,677,116. | | |
| 6 MULT LN 5 BY APPL SEC. 68 PCT | 1,341,693. | | |
| 7 PRIOR YEAR AGI | 11,018,346. | | |
| 8 ITEM. DED. PHASEOUT THRESHOLD | 313,800. | | |
| 9 SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16) | 10,704,546. | | |
| 10 MULT LN 9 BY APPL SEC. 68 PCT | 321,136. | | |
| 11 ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10) | 1,355,980. | | |
| 12 ITEM DED. NOT SUBJ TO PHASEOUT | | | |
| 13A TOTAL ADJ. ITEMIZED DEDUCTIONS | 1,355,980. | | |
| 13B PRIOR YR. STD. DED. AVAILABLE | 15,200. | | |
| 14 PRIOR YR. ALLOWABLE ITEM. DED. | 1,455,363. | | |
| 15 SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14 | 99,383. | | |
| 16 TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1) | 99,383. | | |
| 17 ALLOWABLE PRIOR YR. ITEM. DED. | 1,455,363. | | |
| 18 PRIOR YEAR STD. DED. AVAILABLE | 15,200. | | |
| 19 SUBTRACT LINE 18 FROM LINE 17 | 1,440,163. | | |
| 20 LESSER OF LINE 16 OR LINE 19 | 99,383. | | |
| 21 PRIOR YEAR TAXABLE INCOME | 9,562,983. | | |
| 22 AMOUNT TO INCLUDE ON SCHEDULE 1, LINE 10 * IF LINE 21 IS -0- OR MORE, USE AMOUNT FROM LINE 20 * IF LINE 21 IS A NEGATIVE AMOUNT, NET LINES 20 AND 21 | | | 99,383. |
| STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2015 | | | |
| TOTAL TO SCHEDULE 1, LINE 10 | | | 99,383. |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| | | |
|------------|-------------|-------------|
| SCHEDULE 4 | OTHER TAXES | STATEMENT 8 |
|------------|-------------|-------------|

| | |
|------------------------------|--------|
| DESCRIPTION | AMOUNT |
| FROM FORM 8959 | 6,852. |
| FROM FORM 8960 | 637. |
| TOTAL TO SCHEDULE 4, LINE 62 | 7,489. |

| | | |
|------------|---|-------------|
| SCHEDULE 5 | CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR | STATEMENT 9 |
|------------|---|-------------|

| | |
|----------------------------------|------------|
| DESCRIPTION | AMOUNT |
| 1ST QTR ESTIMATE PAYMENT - JOINT | 485,000. |
| 2ND QTR ESTIMATE PAYMENT - JOINT | 300,000. |
| 3RD QTR ESTIMATE PAYMENT - JOINT | 275,000. |
| 4TH QTR ESTIMATE PAYMENT - JOINT | 275,000. |
| TOTAL TO SCHEDULE 5, LINE 66 | 1,335,000. |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| | | |
|------------|--------------------------------------|--------------|
| SCHEDULE 5 | EXCESS SOCIAL SECURITY TAX WORKSHEET | STATEMENT 10 |
|------------|--------------------------------------|--------------|

| | TAXPAYER | SPOUSE |
|--|----------|---------|
| 1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$7,960.80 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE | 15,922. | 14,438. |
| 2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON SCHEDULE 4, LINE 62 | | |
| 3. ADD LINES 1 AND 2 | 15,922. | 14,438. |
| 4. SOCIAL SECURITY TAX LIMIT | 7,961. | 7,961. |
| 5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN SCHEDULE 5, LINE 72. | 7,961. | 6,477. |

| | | |
|------------|------------------------------|--------------|
| SCHEDULE A | STATE AND LOCAL INCOME TAXES | STATEMENT 11 |
|------------|------------------------------|--------------|

| DESCRIPTION | AMOUNT |
|--|----------|
| OFFICE OF PENSIONS | 635. |
| FROM K-1 - CELTICCAPRI CORP | 5,100. |
| NORTHERN VIRGINIA COMMUNITY CO OFFICE OF THE CONTROLLER | 4,811. |
| TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA | 26,437. |
| CELTICCAPRI CORP | 18,245. |
| NJ STATE TAX PAYMENTS | 6,737. |
| NY STATE TAX PAYMENTS | 26,587. |
| CALIFORNIA PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS | 45,323. |
| DELAWARE 2ND QTR ESTIMATE PAYMENTS - TAXPAYER | 60,000. |
| DELAWARE 3RD QTR ESTIMATE PAYMENTS - TAXPAYER | 40,000. |
| DELAWARE PRIOR YEAR OVERPAYMENT APPLIED - TAXPAYER | 66,269. |
| CALIFORNIA FORM 592-B WITHHOLDING | 2,800. |
| CALIFORNIA FORM 592-B WITHHOLDING | 42,000. |
| TOTAL TO SCHEDULE A, LINE 5A | 344,944. |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| SCHEDULE A | CASH CONTRIBUTIONS | | STATEMENT 12 |
|---|----------------------|---------------------|---------------------|
| DESCRIPTION | AMOUNT 100% LIMIT | AMOUNT 60% LIMIT | AMOUNT 30% LIMIT |
| DELAWARE ART MUSEUM | | 1,000. | |
| COMMUNITY LEGAL AID SOCIETY | | 40,000. | |
| CRANSTON HEIGHTS FIRE COMPANY NO. 1 | | 10,000. | |
| INTERNATIONAL ASSOCIATION OF FIREFIGHTERS FOUNDATION | | 25,000. | |
| DELAWARE CENTER FOR JUSTICE | | 100,000. | |
| NORTHERN VIRGINIA COMMUNITY COLLEGE EDUCATIONAL FOUNDATION INC. | | 11,200. | |
| ST. JOSEPH ON THE BRANDYWINE | | 25,000. | |
| THE JOSEPH BIDEN FOUNDATION | | 5,000. | |
| UNITED SERVICE ORGANIZATIONS INC. | | 1,596. | |
| WESTMINSTER PRESBYTERIAN CHURCH | | 1,500. | |
| MISCELLANEOUS | | 0. | |
| CIVIC NATION - COLLEGE PROMISE | | 5,000. | |
| DELAWARE ASSOCIATION OF POLICE | | 250. | |
| DELAWARE FUTURES, INC. | | 250. | |
| BEAU BIDEN FOUNDATION FOR THE PROTECTION OF CHILDREN | | 50,000. | |
| SUBTOTALS | | 275,796. | |
| TOTAL TO SCHEDULE A, LINE 11 | | | 275,796. |

| SCHEDULE A | MEDICAL AND DENTAL EXPENSES | STATEMENT 13 |
|-----------------------------|-----------------------------|--------------|
| DESCRIPTION | AMOUNT | |
| MEDICARE PREMIUMS WITHHELD | 723. | |
| MEDICARE PREMIUMS WITHHELD | 5,277. | |
| MEDICARE PREMIUMS WITHHELD | 5,143. | |
| TOTAL TO SCHEDULE A, LINE 1 | | 11,143. |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| SCHEDULE C-EZ | GROSS RECEIPTS | STATEMENT 14 |
|---|--|--------------|
| DESCRIPTION | | AMOUNT |
| GROSS RECEIPTS | | 1,596. |
| TOTAL TO SCHEDULE C-EZ, LINE 1 | | 1,596. |
| SCHEDULE SE | NON-FARM INCOME | STATEMENT 15 |
| DESCRIPTION | | AMOUNT |
| AUTHOR | | 1,596. |
| TOTAL TO SCHEDULE SE, LINE 2 | | 1,596. |
| FORM 8960 | TRADE OR BUSINESS INCOME | STATEMENT 16 |
| CELTICCAPRI, CORP | | -2,730,667. |
| GIACOPPA CORP | | -506,097. |
| AMOUNT TO FORM 8960, LINE 4B | | -3,236,764. |
| FORM 8960 | OTHER MODIFICATIONS TO INVESTMENT INCOME | STATEMENT 17 |
| AMOUNT FROM LINE 7 WORKSHEET, LINE 13 FOR DE | 63. | |
| TOTAL RECOVERY OF PRIOR YEAR FORM 8960, LINE 9B | 63. | 63. |
| AMOUNT TO FORM 8960, LINE 7 | | 63. |
| FORM 8960 | STATE INCOME TAX PAYMENTS | STATEMENT 18 |
| DELAWARE | | |
| DESCRIPTION | | AMOUNT |
| TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA | | 26,437. |
| CELTICCAPRI CORP | | 18,245. |
| 2ND QUARTER ESTIMATED PAYMENT | | 60,000. |
| 3RD QUARTER ESTIMATED PAYMENT | | 40,000. |
| PRIOR YEAR OVERPAYMENT APPLIED | | 66,269. |
| TOTAL TO STATE FORM 8960, LINE 10 | | 210,951. |

STATEMENT(S) 14, 15, 16, 17, 18

15130703 745960 54742

2018.03050 BIDEN JR., JOSEPH

54742__3

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

FORM 8960

STATE INCOME TAX PAYMENTS

STATEMENT 19

DELAWARE

DESCRIPTION

AMOUNT

OFFICE OF PENSIONS

635.

TOTAL TO STATE FORM 8960, LINE 10

635.

Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

Go to www.irs.gov/Form1040X for instructions and the latest information.This return is for calendar year ☒ 2018 ☐ 2017 ☐ 2016 ☐ 2015

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and initial
JOSEPH R.Last name
BIDEN JR.

Your social security number

If a joint return, spouse's first name and initial

JILL T.

Last name

BIDEN

Spouse's social security number

Current home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Your phone number

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.

WILMINGTON, DE

Foreign country name

Foreign province/state/county

Foreign postal code

Amended return filing status. You must check one box even if you are not changing your filing status. Caution: In general, you can't change your filing status from a joint return to separate returns after the due date.

☒ Full-year health care coverage (or, for 2018 amended returns only, exempt). See inst.☐ Single ☒ Married filing jointly ☐ Married filing separately ☐ Qualifying widow(er)
☐ Head of household (If the qualifying person is a child but not your dependent, see instructions.)

Use Part III on page 2 to explain any changes

Income and Deductions

| | | A. Original amount reported or as previously adjusted (see instructions) | B. Net change - amount of increase or (decrease) - explain in Part III | C. Correct amount |
|--|----|--|--|-------------------|
| 1 Adjusted gross income. If a net operating loss (NOL) carryback is included, check here <input type="checkbox"/> | 1 | 4,580,437. | | 4,580,437. |
| 2 Itemized deductions or standard deduction | 2 | 339,351. | -25,000. | 314,351. |
| 3 Subtract line 2 from line 1 | 3 | 4,241,086. | 25,000. | 4,266,086. |
| 4a Exemptions (amended returns for years before 2018 only). If changing, complete Part I on page 2 and enter the amount from line 29 | 4a | | | |
| b Qualified business income deduction (2018 amended returns only) | 4b | | | |
| 5 Taxable income. Subtract line 4a or 4b from line 3. If the result is zero or less, enter -0- | 5 | 4,241,086. | 25,000. | 4,266,086. |

Tax Liability

| | | | | |
|--|----|------------|--------|------------|
| 6 Tax. Enter method(s) used to figure tax: TCW | 6 | 1,508,581. | 9,250. | 1,517,831. |
| 7 Credits. If a general business credit carryback is included, check here <input type="checkbox"/> | 7 | | | |
| 8 Subtract line 7 from line 6. If the result is zero or less, enter -0- | 8 | 1,508,581. | 9,250. | 1,517,831. |
| 9 Health care: individual responsibility (see instructions) | 9 | | | |
| 10 Other taxes | 10 | 10,377. | | 10,377. |
| 11 Total tax. Add lines 8, 9, and 10 | 11 | 1,518,958. | 9,250. | 1,528,208. |

Payments

| | | | | |
|--|----|------------|--|------------|
| 12 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.) | 12 | 206,254. | | 206,254. |
| 13 Estimated tax payments, including amount applied from prior year's return | 13 | 1,335,000. | | 1,335,000. |
| 14 Earned income credit (EIC) | 14 | | | |
| 15 Refundable credits from: <input type="checkbox"/> Schedule 8812 <input type="checkbox"/> Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input type="checkbox"/> other (specify): | 15 | | | |

| | | |
|--|----|------------|
| 16 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed | 16 | |
| 17 Total payments. Add lines 12 through 15, column C, and line 16 | 17 | 1,541,254. |


Refund or Amount You Owe

| | | |
|---|----|------------|
| 18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS | 18 | 22,296. |
| 19 Subtract line 18 from line 17. (If less than zero, see instructions.) | 19 | 1,518,958. |
| 20 Amount you owe. If line 11, column C, is more than line 19, enter the difference | 20 | 9,250. |
| 21 If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return | 21 | |
| 22 Amount of line 21 you want refunded to you | 22 | |
| 23 Amount of line 21 you want applied to your (enter year): estimated tax | 23 | |

Complete and sign this form on page 2.

Part I Exemptions and Dependents

Complete this part only if any information relating to exemptions (to dependents if amending your 2018 return) has changed from what you reported on the return you are amending. This would include a change in the number of exemptions (of dependents if amending your 2018 return).

|  For 2018 amended returns only, leave lines 24, 28, and 29 blank. Fill in all other applicable lines. | | A. Original number of exemptions or amount reported or as previously adjusted | B. Net change | C. Correct number or amount |
|--|----|---|---------------|-----------------------------|
| Note: See the Form 1040 or, for amended returns for years before 2018, the Form 1040A instructions. See also the Form 1040X instructions. | | | | |
| 24 Yourself and spouse. Caution: If someone can claim you as a dependent, you can't claim an exemption for yourself. If amending your 2018 return, leave line blank | 24 | | | |
| 25 Your dependent children who lived with you | 25 | | | |
| 26 Your dependent children who didn't live with you due to divorce or separation | 26 | | | |
| 27 Other dependents | 27 | | | |
| 28 Total number of exemptions. Add lines 24 through 27. If amending your 2018 return, leave line blank | 28 | | | |
| 29 Multiply the number of exemptions claimed on line 28 by the exemption amount shown in the instructions for line 29 for the year you are amending. Enter the result here and on line 4a on page 1 of this form. If amending your 2018 return, leave line blank | 29 | | | |

30 List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see inst. and ✓ here ☐

| Dependents (see instructions): | | (b) Social security number | (c) Relationship to you | (d) ✓ If qualifies for (see instr.): | |
|--------------------------------|-----------|----------------------------|-------------------------|--------------------------------------|---|
| (a) First name | Last name | | | Child tax credit | Credit for other dependents (2018 amended returns only) |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |

Part II Presidential Election Campaign Fund

Checking below won't increase your tax or reduce your refund.

- ☐ Check here if you didn't previously want \$3 to go to the fund, but now do.
- ☐ Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

Part III Explanation of Changes. In the space provided below, tell us why you are filing Form 1040X.

▶ Attach any supporting documents and new or changed forms and schedules.

DURING 2018, THE TAXPAYER MADE A \$25,000 CONTRIBUTION TO WALKING WITH THE WOUNDED, WHICH IS A CHARITABLE ENTITY ORGANIZED IN THE UNITED KINGDOM. IN PREPARING THE RETURN, THIS CONTRIBUTION WAS MISTAKENLY IDENTIFIED AS HAVING BEEN MADE TO A SECTION 501(C)(3) ORGANIZATION. A REVIEW OF THE UNDERLYING PAPERWORK IDENTIFIED THIS ERROR AFTER THE RETURN WAS FILED. CONSEQUENTLY, THE RETURN IS BEING AMENDED TO REMOVE THE DEDUCTION.

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

Sign Here

▶ [Signature] 7-7-19 EXECUTIVE
Your signature Date Your occupation

▶ Jill T. Biden 7-7-19 TEACHER
Spouse's signature, if a joint return, both must sign. Date Spouse's occupation

Paid Preparer Use Only

▶ Walter H. Devhle CPA 7/7/19 GELMAN, ROSENBERG & FREEDMAN
Preparer's signature Date Firm's name (or yours if self-employed)

WALTER H DEYHLE, CPA

Print/type preparer's name

BETHESDA, MD 20814-2930

Firm's address and ZIP code

☐ Check if self-employed

PTIN

Phone number

EN

310728 02-09-19 For forms and publications, visit www.irs.gov.

Form 1040X (Rev. 1-2019)

Form 1040

Department of the Treasury - Internal Revenue Service

(99)

U.S. Individual Income Tax Return

2018

OMB No. 1545-0074

IRS Use Only - Do not write or staple in this space.

Filing status:

☐ Single ☒ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Your first name and initial

JOSEPH R.

Last name

BIDEN JR.

Your social security number

Your standard deduction:

☐ Someone can claim you as a dependent ☒ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial

JILL T.

Last name

BIDEN

Spouse's social security number

Spouse standard deduction:

☐ Spouse is blind ☐ Someone can claim your spouse as a dependent ☒ Spouse was born before January 2, 1954 ☒ Full-year health care coverage or exempt (see inst.)

Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

 Presidential Election Campaign. (see inst.) ☒ You ☒ Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.

WILMINGTON, DE

 If more than four dependents, see inst. and ☐ here

Dependents (see instructions):

| (1) First name | Last name | (2) Social security number | (3) Relationship to you | (4) <input checked="" type="checkbox"/> If qualifies for (see inst.): Child tax credit | Credit for other dependents |
|----------------|-----------|----------------------------|-------------------------|---|-----------------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Sign

Here

 Joint return?
See instructions.
Keep a copy for
your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

12-14-19

Your occupation

EXECUTIVE

If the IRS sent you an Identity Protection PIN, enter it here

Spouse's signature. If a joint return, both must sign.

Date

7-7-19

Spouse's occupation

TEACHER

If the IRS sent you an Identity Protection PIN, enter it here

Paid

Preparer

Use Only

Preparer's name

WALTER H DEYHLE,

CPA

Preparer's signature

PTIN

Firm's EIN

Check it:

☒ 3rd Party Designee
☐ Self-employed

Firm's name

GELMAN, ROSENBERG & FRIEDMAN

Phone no.

Firm's address BETHESDA, MD 20814-2930

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2018)

AS AMENDED

Form 1040 (2018)

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Page 2

| | | STMT 1 | | | |
|-----|---|--------|------------|----|--------------------|
| 1 | Wages, salaries, tips, etc. Attach Form(s) W-2 | 1 | 1,000,073. | | |
| 2a | Tax-exempt interest | 2a | | 2b | Taxable interest |
| 3a | Qualified dividends | 3a | | 3b | Ordinary dividends |
| 4a | IRAs, pensions, and annuities | 4a | 190,219. | 4b | Taxable amount |
| 5a | Social security benefits | 5a | 49,545. | 5b | Taxable amount |
| 6 | Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 | 6 | 3,337,743. | 6 | 4,580,459. |
| 7 | Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 | 7 | 4,580,437. | | |
| 8 | Standard deduction or itemized deductions (from Schedule A) | 8 | 314,351. | | |
| 9 | Qualified business income deduction (see instructions) | 9 | | | |
| 10 | Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0- | 10 | 4,266,086. | | |
| 11 | a Tax (see inst.) 1,517,831. (check if any from: 1 Form 8814 2 Form 4972 3) | 11 | 1,517,831. | | |
| 12 | b Add any amount from Schedule 2 and check here | 12 | | | |
| 13 | a Child tax credit/credit for other dependents b Add any amount from Sch. 3 and check here | 13 | 1,517,831. | | |
| 14 | Other taxes. Attach Schedule 4 | 14 | 10,377. | | |
| 15 | Total tax. Add lines 13 and 14 | 15 | 1,528,208. | | |
| 16 | Federal income tax withheld from Forms W-2 and 1099 SEE STATEMENT 5 | 16 | 191,816. | | |
| 17 | Refundable credits: a EIC (see inst.) b Sch 8812 c Form 8863 | 17 | 1,349,438. | | |
| 18 | Add any amount from Schedule 5 1,349,438. | 18 | 1,541,254. | | |
| 19 | Add lines 16 and 17. These are your total payments | 19 | 13,046. | | |
| 20a | If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid | 20a | | | |
| 21 | Amount of line 19 you want refunded to you. If Form 8888 is attached, check here | 21 | 13,046. | | |
| 22 | Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions | 22 | | | |
| 23 | Estimated tax penalty (see instructions) | 23 | | | |

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2018)

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

▶ Attach to Form 1040.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2018Attachment
Sequence No. 01

Name(s) shown on Form 1040

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Your social security number

| | | | | | |
|------------------------------|-------------|---|--------------------|-------------|-------------------|
| Additional Income | 1-9b | Reserved | STATEMENT 6 | 1-9b | |
| | 10 | Taxable refunds, credits, or offsets of state and local income taxes | STATEMENT 7 | 10 | 99,383. |
| | 11 | Alimony received | | 11 | |
| | 12 | Business income or (loss). Attach Schedule C or C-EZ | | 12 | 1,596. |
| | 13 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | | 13 | |
| | 14 | Other gains or (losses). Attach Form 4797 | | 14 | |
| | 15a | Reserved | | 15b | |
| | 16a | Reserved | | 16b | |
| | 17 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | 17 | 3,236,764. |
| | 18 | Farm income or (loss). Attach Schedule F | | 18 | |
| | 19 | Unemployment compensation | | 19 | |
| | 20a | Reserved | | 20b | |
| | 21 | Other income. List type and amount ▶ | | 21 | |
| | 22 | Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23 | | 22 | 3,337,743. |
| Adjustments to Income | 23 | Educator expenses | 23 | | |
| | 24 | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 | 24 | | |
| | 25 | Health savings account deduction. Attach Form 8889 | 25 | | |
| | 26 | Moving expenses for members of the Armed Forces. Attach Form 3903 | 26 | | |
| | 27 | Deductible part of self-employment tax. Attach Schedule SE | 27 | 22. | |
| | 28 | Self-employed SEP, SIMPLE, and qualified plans | 28 | | |
| | 29 | Self-employed health insurance deduction | 29 | | |
| | 30 | Penalty on early withdrawal of savings | 30 | | |
| | 31a | Alimony paid b Recipient's SSN ▶ | 31a | | |
| | 32 | IRA deduction | 32 | | |
| | 33 | Student loan interest deduction | 33 | | |
| | 34 | Reserved | 34 | | |
| | 35 | Reserved | 35 | | |
| | 36 | Add lines 23 through 35 | | 36 | 22. |

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2018

AS AMENDED

SCHEDULE 4
(Form 1040)Department of the Treasury
Internal Revenue Service**Other Taxes**

▶ Attach to Form 1040.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2018Attachment
Sequence No. **04**

Name(s) shown on Form 1040

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| | | | | |
|--------------------|---|---|----------------|---------------|
| Other Taxes | 57 | Self-employment tax. Attach Schedule SE | 57 | 43. |
| | 58 | Unreported social security and Medicare tax from: Form a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 58 | |
| | 59 | Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required | 59 | |
| | 60a | Household employment taxes. Attach Schedule H | 60a | 2,845. |
| | b | Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required | 60b | |
| | 61 | Health care: individual responsibility (see instructions) | 61 | |
| | 62 | Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) SEE STATEMENT 8 | 62 | 7,489. |
| | 63 | Section 965 net tax liability installment from Form 965-A 63 | | |
| 64 | Add the amounts in the far right column. These are your total other taxes . Enter here and on Form 1040, line 14 | 64 | 10,377. | |

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 4 (Form 1040) 2018

AS AMENDED

**SCHEDULE 5
(Form 1040)**Department of the Treasury
Internal Revenue Service**Other Payments and Refundable Credits**

▶ Attach to Form 1040.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2018Attachment
Sequence No. **05**

Name(s) shown on Form 1040

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| | | | | |
|-------------------|--------------|---|--------------|-------------------|
| Other | 65 | Reserved | 65 | |
| Payments | 66 | 2018 estimated tax payments and amount applied from 2017 return STMT 9 | 66 | 1,335,000. |
| and | 67 a | Reserved | 67a | |
| Refundable | b | Reserved | 67b | |
| Credits | 68-69 | Reserved | 68-69 | |
| | 70 | Net premium tax credit. Attach Form 8962 | 70 | |
| | 71 | Amount paid with request for extension to file (see instructions) | 71 | |
| | 72 | Excess social security and tier 1 RRTA tax withheld STMT 10 | 72 | 14,438. |
| | 73 | Credit for federal tax on fuels. Attach Form 4136 | 73 | |
| | 74 | Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> | 74 | |
| | 75 | Add the amounts in the far right column. These are your total other payments and refundable credits . Enter here and include on Form 1040, line 17 | 75 | 1,349,438. |

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 5 (Form 1040) 2018

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**

► Go to www.irs.gov/ScheduleA for instructions and the latest information.
 ► Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2018Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| | | | | |
|--|--|----|----------|----------|
| Medical and Dental Expenses | Caution: Do not include expenses reimbursed or paid by others. | | | |
| 1 | Medical and dental expenses (see instructions) SEE STATEMENT 13 | 1 | 11,143. | |
| 2 | Enter amount from Form 1040, line 7 24,580,437. | 2 | | |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | 343,533. | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | | 0. |
| Taxes You Paid | 5 State and local taxes. | | | |
| | a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box SEE STATEMENT 11 ► <input type="checkbox"/> | 5a | 344,944. | |
| | b State and local real estate taxes (see instructions) | 5b | 17,022. | |
| | c State and local personal property taxes | 5c | | |
| | d Add lines 5a through 5c | 5d | 361,966. | |
| | e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | 5e | 10,000. | |
| | 6 Other taxes. List type and amount ► | 6 | | |
| | 7 Add lines 5e and 6 | 7 | | 10,000. |
| Interest You Paid | 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ► <input type="checkbox"/> | | | |
| Caution: Your mortgage interest deduction may be limited (see instructions). | a Home mortgage interest and points reported to you on Form 1098 | 8a | 28,555. | |
| | b Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► | 8b | | |
| | c Points not reported to you on Form 1098. See instructions for special rules | 8c | | |
| | d Reserved | 8d | | |
| | e Add lines 8a through 8c | 8e | 28,555. | |
| | 9 Investment interest. Attach Form 4952 if required. See instructions | 9 | | |
| | 10 Add lines 8e and 9 | 10 | | 28,555. |
| Gifts to Charity | 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 11 | 275,796. | STMT 12 |
| If you made a gift and got a benefit for it, see instructions. | 12 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 12 | | |
| | 13 Carryover from prior year | 13 | | |
| | 14 Add lines 11 through 13 | 14 | | 275,796. |
| Casualty and Theft Losses | 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions | 15 | | |
| Other Itemized Deductions | 16 Other - from list in instructions. List type and amount ► | 16 | | |
| Total Itemized Deductions | 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8 | 17 | | 314,351. |
| | 18 If you elect to itemize deductions even though they are less than your standard deduction, check here ► <input type="checkbox"/> | | | |

SCHEDULE B
(Form 1040)Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Interest and Ordinary Dividends**▶ Go to www.irs.gov/ScheduleB for instructions and the latest information.

▶ Attach to Form 1040.

OMB No. 1545-0074

2018Attachment
Sequence No. 08

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN**Part I****Interest**

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶

MANUFACTURERS AND TRADERS TRUST ASSOCIATION**MASSACHUSETTS MUTUAL LIFE INSURANCE CO****MASSACHUSETTS MUTUAL LIFE INSURANCE CO****MASSACHUSETTS MUTUAL LIFE INSURANCE CO****NEW CASTLE COUNTY SCHOOL EMPLOYEES****PNCBANK, NATIONAL ASSOCIATION****US SENATE FEDERAL CREDIT UNION****DISTRICT OF COLUMBIA****FROM K-1 - CELTICCAPRI CORP****Amount**

5,141.

31.

51.

19.

4.

212.

24.

149.

11,928.

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.

Attach Form 8815

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 2b ▶

17,559.

Note: If line 4 is over \$1,500, you must complete Part III.

Part II**Ordinary Dividends**

- 5 List name of payer ▶

Amount

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 3b ▶

Note: If line 6 is over \$1,500, you must complete Part III.

Part III**Foreign Accounts and Trusts**

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2018, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

- b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

- 8 During 2018, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

If "Yes," you may have to file Form 3520. See instructions

Yes No**X****X**

827501 10-24-18

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040) 2018

**SCHEDULE C-EZ
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Net Profit From Business
(Sole Proprietorship)**

- Partnerships, joint ventures, etc., generally must file Form 1065.
► Attach to Form 1040, 1040NR, or 1041. ► See instructions.

OMB No. 1545-0074

2018Attachment
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

JILL T. BIDEN**Part I General Information**

**You may use
Schedule C-EZ
instead of
Schedule C
only if you:**

- Had business expenses of \$5,000 or less,
- Use the cash method of accounting,
- Did not have an inventory at any time during the year,
- Did not have a net loss from your business,
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee,

And you:

- Had no employees during the year,
- Do not deduct expenses for business use of your home,
- Do not have prior year unallowed passive activity losses from this business, and
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.

A Principal business or profession, including product or service
AUTHOR**B** Enter business code (see inst)
► **711510****C** Business name. If no separate business name, leave blank.
JILL BIDEN**D** Enter your EIN (see inst)**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.City, town or post office, state, and ZIP code
WILMINGTON, DE**F** Did you make any payments in 2018 that would require you to file Form(s) 1099? (see the Instructions for Schedule C) ☐ Yes ☒ No**G** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part II Figure Your Net Profit**

| | | |
|---|----------|---------------|
| 1 Gross receipts. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <i>Statutory employees</i> in the instructions for Schedule C, line 1, and check here STMT 1 <input type="checkbox"/> | 1 | 1,596. |
| 2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C | 2 | 0. |
| 3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Schedule 1 (Form 1040) , line 12, and Schedule SE , line 2, or on Form 1040NR , line 13, and Schedule SE , line 2. (Statutory employees do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041 , line 3 | 3 | 1,596. |

Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.**4** When did you place your vehicle in service for business purposes? (month, day, year) ► / /**5** Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:**a** Business **b** Commuting **c** Other**6** Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No**7** Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No**8a** Do you have evidence to support your deduction? ☐ Yes ☐ No**b** If "Yes," is the evidence written? ☐ Yes ☐ No**LHA** For Paperwork Reduction Act Notice, see the separate instructions for Schedule C (Form 1040).

Schedule C-EZ (Form 1040) 2018

SCHEDULE E

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment
Sequence No. 13

Name(s) shown on return

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.A Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No
B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

| | | | | | |
|-----------|---|--|------------------|-------------------|--------------------------|
| 1a | Physical address of each property (street, city, state, ZIP code) | | | | |
| A | WILMINGTON, DE | | | | |
| B | | | | | |
| C | | | | | |
| 1b | Type of Property (from list below) | 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | Personal Use Days | QJV |
| A | 1 | | 365 | | <input type="checkbox"/> |
| B | | | | | <input type="checkbox"/> |
| C | | | | | <input type="checkbox"/> |

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

| Income: | | Properties: | A | B | C |
|------------------|--|-------------|----|---|----|
| 3 | Rents received | 3 | | | |
| 4 | Royalties received | 4 | | | |
| Expenses: | | | | | |
| 5 | Advertising | 5 | | | |
| 6 | Auto and travel (see instructions) | 6 | | | |
| 7 | Cleaning and maintenance | 7 | | | |
| 8 | Commissions | 8 | | | |
| 9 | Insurance | 9 | | | |
| 10 | Legal and other professional fees | 10 | | | |
| 11 | Management fees | 11 | | | |
| 12 | Mortgage interest paid to banks, etc. (see instructions) | 12 | | | |
| 13 | Other interest | 13 | | | |
| 14 | Repairs | 14 | | | |
| 15 | Supplies | 15 | | | |
| 16 | Taxes | 16 | | | |
| 17 | Utilities | 17 | | | |
| 18 | Depreciation expense or depletion | 18 | | | |
| 19 | Other (list) ▶ | 19 | | | |
| 20 | Total expenses. Add lines 5 through 19 | 20 | | | |
| 21 | Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 | 21 | 0. | | |
| 22 | Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | 22 | | | |
| 23a | Total of all amounts reported on line 3 for all rental properties | 23a | | | |
| b | Total of all amounts reported on line 4 for all royalty properties | 23b | | | |
| c | Total of all amounts reported on line 12 for all properties | 23c | | | |
| d | Total of all amounts reported on line 18 for all properties | 23d | | | |
| e | Total of all amounts reported on line 20 for all properties | 23e | | | |
| 24 | Income. Add positive amounts shown on line 21. Do not include any losses | 24 | | | |
| 25 | Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 | | | |
| 26 | Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 | 26 | | | 0. |

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2018

AS AMENDED

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations - Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198 (see instructions).

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

| 28 | (a) Name | (b) Enter P for partnership or S for S corporation | (c) Check if foreign partnership | (d) Employer identification number | (e) Check if basis computation is required | (f) Check if any amount is not at risk |
|----|------------------|--|----------------------------------|------------------------------------|--|--|
| A | CELTICCAPRI CORP | S | | | | |
| B | GIACOPPA CORP | S | | | | |
| C | | | | | | |
| D | | | | | | |

| Passive Income and Loss | | | Nonpassive Income and Loss | | |
|--|--------------------------------------|---------------------------------------|--|---|------------|
| (g) Passive loss allowed (attach Form 8582 if required) | (h) Passive income from Schedule K-1 | (i) Nonpassive loss from Schedule K-1 | (j) Section 179 expense deduction from Form 4562 | (k) Nonpassive income from Schedule K-1 | |
| A | | | | 2,730,667. | |
| B | | | | 506,097. | |
| C | | | | | |
| D | | | | | |
| 29a Totals | | | | 3,236,764. | |
| b Totals | | | | | |
| 30 Add columns (h) and (k) of line 29a | | | | 30 | 3,236,764. |
| 31 Add columns (g), (i), and (j) of line 29b | | | | 31 | () |
| 32 Total partnership and S corporation income or (loss). Combine lines 30 and 31 | | | | 32 | 3,236,764. |

Part III Income or Loss From Estates and Trusts

| 33 | (a) Name | (b) Employer identification number |
|----|----------|------------------------------------|
| A | | |
| B | | |

| Passive Income and Loss | | Nonpassive Income and Loss | |
|--|--------------------------------------|---|------------------------------------|
| (c) Passive deduction or loss allowed (attach Form 8582 if required) | (d) Passive income from Schedule K-1 | (e) Deduction or loss from Schedule K-1 | (f) Other income from Schedule K-1 |
| A | | | |
| B | | | |
| 34a Totals | | | |
| b Totals | | | |
| 35 Add columns (d) and (f) of line 34a | | | 35 |
| 36 Add columns (c) and (e) of line 34b | | | 36 () |
| 37 Total estate and trust income or (loss). Combine lines 35 and 36 | | | 37 |

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

| 38 | (a) Name | (b) Employer identification number | (c) Excess inclusion from Schedules Q, line 2c (see instructions) | (d) Taxable income (net loss) from Schedules Q, line 1b | (e) Income from Schedules Q, line 3b |
|----|---|------------------------------------|---|---|--------------------------------------|
| | | | | | |
| 39 | Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below | | | | 39 |

Part V Summary

| | | | |
|----|---|----|------------|
| 40 | Net farm rental income or (loss) from Form 4835. Also, complete line 42 below | 40 | |
| 41 | Total income or (loss). Combine lines 28, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18 | 41 | 3,236,764. |
| 42 | Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions) | 42 | |
| 43 | Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules | 43 | |

2018 Income from Passthroughs

CELTICCAPRI CORP
I.D. NUMBER:
TYPE: S CORPORATION

ACTIVITY INFORMATION:

CELTICCAPRI, CORP

TRADE OR BUSINESS - MATERIAL PARTICIPATION

| | |
|------------------------|------------|
| ORDINARY INCOME (LOSS) | 2,730,667. |
|------------------------|------------|

| | |
|--------------------------------|------------|
| TOTAL NONPASSIVE INCOME (LOSS) | 2,730,667. |
|--------------------------------|------------|

OTHER K-1 INFORMATION:

| | |
|---------------------------|----------|
| INTEREST INCOME | 11,928. |
| OTHER ITEMIZED DEDUCTIONS | 5,100. |
| INVESTMENT INCOME | 11,928. |
| NONDEDUCTIBLE EXPENSES | 2,274. |
| SE EARNINGS | 300,000. |

2018 Income from Passthroughs

GIACOPPA CORP

I.D. NUMBER:

TYPE: S CORPORATION

ACTIVITY INFORMATION:

GIACOPPA CORP

TRADE OR BUSINESS - MATERIAL PARTICIPATION

| | |
|------------------------|----------|
| ORDINARY INCOME (LOSS) | 506,097. |
|------------------------|----------|

| | |
|--------------------------------|----------|
| TOTAL NONPASSIVE INCOME (LOSS) | 506,097. |
|--------------------------------|----------|

2018 Income from Passthroughs

SUMMARY OF K-1 INFORMATION FOR ALL PASSTHROUGHS**OTHER K-1 INFORMATION:**

| | |
|---------------------------|----------|
| INTEREST INCOME | 11,928. |
| OTHER ITEMIZED DEDUCTIONS | 5,100. |
| NONDEDUCTIBLE EXPENSES | 2,274. |
| SE EARNINGS | 300,000. |

INVESTMENT INTEREST EXPENSE:

| | |
|-------------------|---------|
| INVESTMENT INCOME | 11,928. |
|-------------------|---------|

AS AMENDED

Schedule SE (Form 1040) 2018

Attachment Sequence No. 17

Page 2

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

Social security number of
person with self-employment
income ▶

JILL T. BIDEN

Section B - Long Schedule SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

- A** If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I ☐

| | | |
|--|-----------|------------|
| 1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note: Skip lines 1a and 1b if you use the farm optional method (see instructions) | 1a | |
| b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH | 1b | |
| 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note: Skip this line if you use the nonfarm optional method (see instructions) SEE STATEMENT 15 | 2 | 1,596. |
| 3 Combine lines 1a, 1b, and 2 | 3 | 1,596. |
| 4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | 4a | 1,474. |
| b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 4b | |
| c Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue ▶ | 4c | 1,474. |
| 5a Enter your church employee income from Form W-2. See instructions for definition of church employee income | 5a | |
| b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- | 5b | |
| 6 Add lines 4c and 5b | 6 | 1,474. |
| 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2018 | 7 | 128,400.00 |
| 8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$128,400 or more, skip lines 8b through 10, and go to line 11 | 8a | 232,875. |
| b Unreported tips subject to social security tax (from Form 4137, line 10) | 8b | |
| c Wages subject to social security tax (from Form 8919, line 10) | 8c | |
| d Add lines 8a, 8b, and 8c | 8d | |
| 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶ | 9 | |
| 10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124) | 10 | |
| 11 Multiply line 6 by 2.9% (0.029) | 11 | 43. |
| 12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55 | 12 | 43. |
| 13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27 | 13 | 22. |

Part II Optional Methods To Figure Net Earnings (see instructions)

| | |
|---|-------------|
| Farm Optional Method. You may use this method only if (a) your gross farm income ¹ wasn't more than \$7,920, or (b) your net farm profits ² were less than \$5,717. | |
| 14 Maximum income for optional methods | 14 5,280.00 |
| 15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$5,280. Also include this amount on line 4b above | 15 |
| Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$5,717 and also less than 72.189% of your gross nonfarm income ⁴ ; and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times. | |
| 16 Subtract line 15 from line 14 | 16 |
| 17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above | 17 |

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

AS AMENDED

DOES NOT APPLY

Alternative Minimum Tax - Individuals

OMB No. 1545-0074

2018Attachment
Sequence No. **32**Form **6251**Department of the Treasury
Internal Revenue Service (99)▶ Go to www.irs.gov/Form6251 for instructions and the latest information.

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN**Part I Alternative Minimum Taxable Income**

| | | | |
|-----------|---|-----------|-------------------|
| 1 | Enter the amount from Form 1040, line 10, if more than zero. If Form 1040, line 10, is zero, subtract lines 8 and 9 of Form 1040 from line 7 of Form 1040 and enter the result here. (If less than zero, enter as a negative amount.) | 1 | 4,266,086. |
| 2a | If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040, line 8 | 2a | 10,000. |
| b | Tax refund from Schedule 1 (Form 1040), line 10 or line 21 | 2b | -99,383. |
| c | Investment interest expense (difference between regular tax and AMT) | 2c | |
| d | Depletion (difference between regular tax and AMT) | 2d | |
| e | Net operating loss deduction from Schedule 1 (Form 1040), line 21. Enter as a positive amount | 2e | |
| f | Alternative tax net operating loss deduction | 2f | |
| g | Interest from specified private activity bonds exempt from the regular tax | 2g | |
| h | Qualified small business stock, see instructions | 2h | |
| i | Exercise of incentive stock options (excess of AMT income over regular tax income) | 2i | |
| j | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) | 2j | |
| k | Disposition of property (difference between AMT and regular tax gain or loss) | 2k | |
| l | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) | 2l | |
| m | Passive activities (difference between AMT and regular tax income or loss) | 2m | |
| n | Loss limitations (difference between AMT and regular tax income or loss) | 2n | |
| o | Circulation costs (difference between regular tax and AMT) | 2o | |
| p | Long-term contracts (difference between AMT and regular tax income) | 2p | |
| q | Mining costs (difference between regular tax and AMT) | 2q | |
| r | Research and experimental costs (difference between regular tax and AMT) | 2r | |
| s | Income from certain installment sales before January 1, 1987 | 2s | |
| t | Intangible drilling costs preference | 2t | |
| 3 | Other adjustments, including income-based related adjustments | 3 | |
| 4 | Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$718,800, see instructions.) | 4 | 4,176,703. |

Part II Alternative Minimum Tax (AMT)

| | | | |
|-----------|---|-----------|-------------------|
| 5 | Exemption. (If you were under age 24 at the end of 2018, see instructions.) IF your filing status is ... AND line 4 is not over ... THEN enter on line 5 ... Single or head of household \$500,000 \$70,300 Married filing jointly or qualifying widow(er) 1,000,000 109,400 Married filing separately 500,000 54,700 If line 4 is over the amount shown above for your filing status, see instructions. | 5 | 0. |
| 6 | Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10 | 6 | 4,176,703. |
| 7 | • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; you reported qualified dividends on Form 1040, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result. | 7 | 1,165,655. |
| 8 | Alternative minimum tax foreign tax credit (see instructions) | 8 | |
| 9 | Tentative minimum tax. Subtract line 8 from line 7 | 9 | 1,165,655. |
| 10 | Add Form 1040, line 11a (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 46. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 48. If you used Schedule J to figure your tax on Form 1040, line 11a, refigure that tax without using Schedule J before completing this line (see instructions) | 10 | 1,517,831. |
| 11 | AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 45 | 11 | 0. |

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 6251 (2018)

819481 11-16-18

AS AMENDED

Form 6251 (2018)

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Page 2

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

| | |
|--|----|
| 12 Enter the amount from Form 6251, line 6. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 7 | 12 |
| 13 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 13 |
| 14 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 14 |
| 15 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 15 |
| 16 Enter the smaller of line 12 or line 15 | 16 |
| 17 Subtract line 16 from line 12 | 17 |
| 18 If line 17 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result | 18 |
| 19 Enter: <ul style="list-style-type: none"> • \$77,200 if married filing jointly or qualifying widow(er), • \$38,600 if single or married filing separately, or • \$51,700 if head of household. | 19 |
| 20 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 20 |
| 21 Subtract line 20 from line 19. If zero or less, enter -0- | 21 |
| 22 Enter the smaller of line 12 or line 13 | 22 |
| 23 Enter the smaller of line 21 or line 22. This amount is taxed at 0% | 23 |
| 24 Subtract line 23 from line 22 | 24 |
| 25 Enter: <ul style="list-style-type: none"> • \$425,800 if single • \$239,500 if married filing separately • \$479,000 if married filing jointly or qualifying widow(er) • \$452,400 if head of household | 25 |
| 26 Enter the amount from line 21 | 26 |
| 27 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter | 27 |
| 28 Add line 26 and line 27 | 28 |
| 29 Subtract line 28 from line 25. If zero or less, enter -0- | 29 |
| 30 Enter the smaller of line 24 or line 29 | 30 |
| 31 Multiply line 30 by 15% (0.15) | 31 |
| 32 Add lines 23 and 30 | 32 |
| If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33. | |
| 33 Subtract line 32 from line 22 | 33 |
| 34 Multiply line 33 by 20% (0.20) | 34 |
| If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35. | |
| 35 Add lines 17, 32, and 33 | 35 |
| 36 Subtract line 35 from line 12 | 36 |
| 37 Multiply line 36 by 25% (0.25) | 37 |
| 38 Add lines 18, 31, 34, and 37 | 38 |
| 39 If line 12 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result | 39 |
| 40 Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 | 40 |

**SCHEDULE H
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ Attach to Form 1040, 1040NR, 1040-SS, or 1041.

▶ Go to www.irs.gov/ScheduleH for instructions and the latest information.

OMB No. 1545-1971

2018Attachment
Sequence No. **44**

Name of employer

Social security number

Employer identification number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Calendar year taxpayers having no household employees in 2018 don't have to complete this form for 2018.

- A** Did you pay **any one** household employee cash wages of \$2,100 or more in 2018? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

☒ **Yes.** Skip lines B and C and go to line 1.☐ **No.** Go to line B.

- B** Did you withhold federal income tax during 2018 for any household employee?

☐ **Yes.** Skip line C and go to line 7.☐ **No.** Go to line C.

- C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2017 or 2018 to **all** household employees? (Don't count cash wages paid in 2017 or 2018 to your spouse, your child under age 21, or your parent.)

☐ **No.** **Stop.** Don't file this schedule.☐ **Yes.** Skip lines 1-9 and go to line 10.**Part I Social Security, Medicare, and Federal Income Taxes**

| | | | | |
|--|----------|----------------|----------|---------------|
| 1 Total cash wages subject to social security tax | 1 | 18,325. | | |
| 2 Social security tax. Multiply line 1 by 12.4% (0.124) | | | 2 | 2,272. |
| 3 Total cash wages subject to Medicare tax | 3 | 18,325. | | |
| 4 Medicare tax. Multiply line 3 by 2.9% (0.029) | | | 4 | 531. |
| 5 Total cash wages subject to Additional Medicare Tax withholding | 5 | | | |
| 6 Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009) | | | 6 | |
| 7 Federal income tax withheld, if any | | | 7 | |
| 8 Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7 | | | 8 | 2,803. |

- 9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2017 or 2018 to **all** household employees? (Don't count cash wages paid in 2017 or 2018 to your spouse, your child under age 21, or your parent.)

☐ **No.** **Stop.** Include the amount from line 8 above on Schedule 4 (Form 1040), line 60a. If you're not required to file Form 1040, see the line 9 instructions.☒ **Yes.** Go to line 10.

Schedule H (Form 1040) 2018 **JOSEPH R. BIDEN JR. & JILL T. BIDEN**

Page 2

| | | Yes | No |
|----|---|----------|----|
| 10 | Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No." | X | |
| 11 | Did you pay all state unemployment contributions for 2018 by April 15, 2019? Fiscal year filers, see instructions | X | |
| 12 | Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? | X | |

If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

| | | | |
|---|--|----|--------|
| 13 Name of the state where you paid unemployment contributions | | DE | |
| 14 Contributions paid to your state unemployment fund | | 14 | 11. |
| 15 Total cash wages subject to FUTA tax | | 15 | 7,000. |
| 16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25 | | 16 | 42 |

| (a) Name of state | (b) Taxable wages (as defined in state act) | (c) State experience rate period | | (d) State experience rate | (e) Multiply col. (b) by 0.054 | (f) Multiply col. (b) by col. (d) | (g) Subtract col. (f) from col. (e). If zero or less, enter -0- | (h) Contributions paid to state unemployment fund |
|----------------------------|---|--|----|------------------------------------|--------------------------------------|---|---|---|
| | | From | To | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 18 Totals | | | | | | | 18 | |

| | | | |
|-----------|---|--------------------------|-----------|
| 18 | Totals | 18 | |
| 19 | Add columns (g) and (h) of line 18 | 19 | |
| 20 | Total cash wages subject to FUTA tax (see the line 15 instructions) | 20 | |
| 21 | Multiply line 20 by 6.0% (0.060) | 21 | |
| 22 | Multiply line 20 by 5.4% (0.054) | 22 | |
| 23 | Enter the smaller of line 19 or line 22 | | |
| | (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) | <input type="checkbox"/> | 23 |
| 24 | FUTA tax Subtract line 23 from line 21. Enter the result here and go to line 25 | | 24 |

| | |
|--|-----------|
| 24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25 | 24 |
|--|-----------|

| | | | |
|----|---|----|-------|
| 25 | Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0- | 25 | 2,803 |
| 26 | Add line 16 (or line 24) and line 25 | 26 | 2,845 |
| 27 | Are you required to file Form 1040? | | |

☒ **Yes. Stop.** Include the amount from line 26 above on Schedule 4 (Form 1040), line 60a. **Don't** complete Part IV below.

☐ **No.** You may have to complete Part IV. See instructions for details.

| | | |
|---|--|--------------------------|
| Address (number and street) or P.O. box if mail isn't delivered to street address | | Apt., room, or suite no. |
| City, town or post office, state, and ZIP code | | |

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature

Date

| | | | | | |
|---------------------------------------|----------------------------|----------------------|------|---|------|
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name ▶ | | | Firm's EIN ▶ | |
| | Firm's address ▶ | | | Phone no. | |

Form **8959**Department of the Treasury
Internal Revenue Service**Additional Medicare Tax**

▶ If any line does not apply to you, leave it blank. See separate instructions.

▶ Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.

▶ Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2018Attachment
Sequence No. 71

Name(s) shown on return

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Your social security number

Part I Additional Medicare Tax on Medicare Wages

| | | | |
|---|---|------------|----------|
| 1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 | 1 | 1,009,843. | |
| 2 Unreported tips from Form 4137, line 6 | 2 | | |
| 3 Wages from Form 8919, line 6 | 3 | | |
| 4 Add lines 1 through 3 | 4 | 1,009,843. | |
| 5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 5 | 250,000. | |
| 6 Subtract line 5 from line 4. If zero or less, enter -0- | 6 | | 759,843. |
| 7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II | 7 | | 6,839. |

Part II Additional Medicare Tax on Self-Employment Income

| | | | |
|---|----|------------|--------|
| 8 Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.) | 8 | 1,474. | |
| 9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 9 | 250,000. | |
| 10 Enter the amount from line 4 | 10 | 1,009,843. | |
| 11 Subtract line 10 from line 9. If zero or less, enter -0- | 11 | 0. | |
| 12 Subtract line 11 from line 8. If zero or less, enter -0- | 12 | | 1,474. |
| 13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III | 13 | | 13. |

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

| | | | |
|--|----|--|--|
| 14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) | 14 | | |
| 15 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 15 | | |
| 16 Subtract line 15 from line 14. If zero or less, enter -0- | 16 | | |
| 17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV | 17 | | |

Part IV Total Additional Medicare Tax

| | | | |
|--|----|--|--------|
| 18 Add lines 7, 13, and 17. Also include this amount on Schedule 4 (Form 1040), line 62 (check box a) (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions), and go to Part V | 18 | | 6,852. |
|--|----|--|--------|

Part V Withholding Reconciliation

| | | | |
|--|----|------------|--------|
| 19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 | 19 | 17,391. | |
| 20 Enter the amount from line 1 | 20 | 1,009,843. | |
| 21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages | 21 | 14,643. | |
| 22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages | 22 | | 2,748. |
| 23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) | 23 | | |
| 24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 16 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) | 24 | | 2,748. |

Form **8960****Net Investment Income Tax -
Individuals, Estates, and Trusts**

OMB No. 1545-2227

2018Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.Attachment
Sequence No. 72

Name(s) shown on your tax return

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

| | | | | |
|----|---|----------------|----|---------|
| 1 | Taxable interest (see instructions) | | 1 | 17,559. |
| 2 | Ordinary dividends (see instructions) | | 2 | |
| 3 | Annuities (see instructions) | | 3 | |
| 4a | Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions) | 4a 3,236,764. | | |
| b | Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 16 | 4b -3,236,764. | | |
| c | Combine lines 4a and 4b | | 4c | 0. |
| 5a | Net gain or loss from disposition of property (see instructions) | 5a | | |
| b | Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions) | 5b | | |
| c | Adjustment from disposition of partnership interest or S corporation stock (see instructions) | 5c | | |
| d | Combine lines 5a through 5c | | 5d | |
| 6 | Adjustments to investment income for certain CFCs and PFICs (see instructions) | | 6 | |
| 7 | Other modifications to investment income (see instructions) SEE STATEMENT 17 | | 7 | 63. |
| 8 | Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 | | 8 | 17,622. |

Part II Investment Expenses Allocable to Investment Income and Modifications

| | | | | |
|----|---|----|------|------|
| 9a | Investment interest expenses (see instructions) | 9a | | |
| b | State, local, and foreign income tax (see instructions) | 9b | 863. | |
| c | Miscellaneous investment expenses (see instructions) | 9c | | |
| d | Add lines 9a, 9b, and 9c | | 9d | 863. |
| 10 | Additional modifications (see instructions) | | 10 | |
| 11 | Total deductions and modifications. Add lines 9d and 10 | | 11 | 863. |

Part III Tax Computation

| | | | |
|-----|---|-----|------------|
| 12 | Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0- | 12 | 16,759. |
| 13 | Modified adjusted gross income (see instructions) | 13 | 4,580,437. |
| 14 | Threshold based on filing status (see instructions) | 14 | 250,000. |
| 15 | Subtract line 14 from line 13. If zero or less, enter -0- | 15 | 4,330,437. |
| 16 | Enter the smaller of line 12 or line 15 | 16 | 16,759. |
| 17 | Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions) | 17 | 637. |
| 18a | Net investment income (line 12 above) | 18a | |
| b | Deductions for distributions of net investment income and deductions under section 642(c) (see instructions) | 18b | |
| c | Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0- | 18c | |
| 19a | Adjusted gross income (see instructions) | 19a | |
| b | Highest tax bracket for estates and trusts for the year (see instructions) | 19b | |
| c | Subtract line 19b from line 19a. If zero or less, enter -0- | 19c | |
| 20 | Enter the smaller of line 18c or line 19c | 20 | |
| 21 | Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions) | 21 | |

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8960** (2018)

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| | | | |
|-----------|-----------------------------------|-----------|---|
| FORM 1040 | WAGES RECEIVED AND TAXES WITHHELD | STATEMENT | 1 |
|-----------|-----------------------------------|-----------|---|

| T S EMPLOYER'S NAME | AMOUNT PAID | FEDERAL TAX WITHHELD | STATE TAX WITHHELD | CITY SDI TAX W/H | FICA TAX | MEDICARE TAX |
|---|----------------|----------------------------|--------------------------|------------------------|-------------|-----------------|
| S NORTHERN VIRGINIA COMMUNITY CO OFFICE OF THE CONTROLLER | 94,705. | 12,713. | 4,811. | | 6,477. | 1,515. |
| T TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA | 405,368. | 88,073. | 26,437. | | 7,961. | 7,726. |
| T CELTICCAPRI CORP | 300,000. | 57,362. | 18,245. | | 7,961. | 5,250. |
| S GIACOPPA CORP | 200,000. | | | | 7,961. | 2,900. |
| TOTALS | 1,000,073. | 158,148. | 49,493. | | 30,360. | 17,391. |

| | | | |
|-----------|-------------------|-----------|---|
| FORM 1040 | IRA DISTRIBUTIONS | STATEMENT | 2 |
|-----------|-------------------|-----------|---|

| NAME OF PAYER | GROSS DISTRIBUTION | TAXABLE AMOUNT |
|---|-----------------------|----------------|
| WELLS FARGO CLEARING | 950. | 950. |
| TOTAL INCLUDED IN FORM 1040, LINE 4B | 950. | 950. |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| FORM 1040 | PENSIONS AND ANNUITIES | STATEMENT | 3 |
|-----------|------------------------|-----------|---|
|-----------|------------------------|-----------|---|

OFFICE OF PENSIONS

| | | | |
|---|---------|--|---------|
| AMOUNT RECEIVED THIS YEAR | 33,691. | | |
| NONTAXABLE AMOUNT | 169. | | |
| CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D | | | |
| | | | |
| | | | 33,522. |

OFFICE OF PERSONNEL MANAGEMENT

| | | | |
|---|----------|--|----------|
| AMOUNT RECEIVED THIS YEAR | 156,528. | | |
| NONTAXABLE AMOUNT | 8,029. | | |
| CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D | | | |
| | | | |
| | | | 148,499. |

| | | | |
|--------------------------------------|--|--|----------|
| TOTAL INCLUDED IN FORM 1040, LINE 4B | | | 182,021. |
|--------------------------------------|--|--|----------|

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

FORM 1040

SOCIAL SECURITY BENEFITS WORKSHEET

STATEMENT

4

CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING WIDOW(ER)
 X B. MARRIED FILING JOINTLY
 C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE
 AT ANY TIME DURING 2018
 D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE
 FOR ALL OF 2018

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR
 FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON
 FORM 1040, LINE 5A 49,545.
 IF YOU CHECKED BOX B: TAXPAYER AMOUNT 33,821.
 SPOUSE AMOUNT 15,724.
2. MULTIPLY LINE 1 BY 50% (0.50) 24,773.
3. ADD THE AMOUNTS ON FORM 1040, LINE 1, 2A, 3B, 4B,
 SCHEDULE 1, LINE 22 AND SCHEDULE B, LINE 2. DO NOT
 INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR RRB-1099 4,538,346.
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED
 INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS,
 OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF
 PUERTO RICO THAT YOU CLAIMED
5. ADD LINES 2, 3, AND 4 4,563,119.
6. ADD THE AMOUNTS ON SCHEDULE 1, LINES 23 THROUGH LINE 32,
 AND ANY WRITE-IN ADJUSTMENTS YOU ENTERED ON THE DOTTED
 LINE NEXT TO SCHEDULE 1, LINE 36 OTHER THAN ANY AMOUNTS
 IDENTIFIED AS "DPAD" 22.
7. SUBTRACT LINE 6 FROM LINE 5 4,563,097.
8. ENTER: \$25,000 IF YOU CHECKED BOX A OR D, OR
 \$32,000 IF YOU CHECKED BOX B, OR
 \$-0- IF YOU CHECKED BOX C 32,000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?
 [] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE
 TAXABLE. ENTER -0- ON FORM 1040, LINE 5B. IF YOU ARE
 MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR
 SPOUSE FOR ALL OF 2018, BE SURE YOU ENTERED 'D' TO THE
 RIGHT OF THE WORD "BENEFITS" ON LINE 5A.
 [X] YES. SUBTRACT LINE 8 FROM LINE 7 4,531,097.
10. ENTER \$9,000 IF YOU CHECKED BOX A OR D,
 \$12,000 IF YOU CHECKED BOX B
 \$-0- IF YOU CHECKED BOX C 12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0- 4,519,097.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10 12,000.
13. ENTER ONE HALF OF LINE 12 6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13 6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0- 3,841,232.
16. ADD LINES 14 AND 15 3,847,232.
17. MULTIPLY LINE 1 BY 85% (.85) 42,113.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 42,113.
 * ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 5B

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| | | | |
|-----------|-----------------------------|-----------|---|
| FORM 1040 | FEDERAL INCOME TAX WITHHELD | STATEMENT | 5 |
|-----------|-----------------------------|-----------|---|

| T S DESCRIPTION | AMOUNT |
|---|----------|
| - | |
| S NORTHERN VIRGINIA COMMUNITY CO OFFICE OF THE CONTROLLER | 12,713. |
| T TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA | 88,073. |
| T CELTICCAPRI CORP | 57,362. |
| S PNCBANK, NATIONAL ASSOCIATION | 51. |
| S OFFICE OF PENSIONS | 2,300. |
| T OFFICE OF PERSONNEL MANAGEMENT | 21,399. |
| T WITHHOLDING FROM FORM 1099-SSA | 7,170. |
| FORM 8959, LINE 24 | 2,748. |
| TOTAL TO FORM 1040, LINE 16 | 191,816. |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| SCHEDULE 1 | STATE AND LOCAL INCOME TAX REFUNDS | | STATEMENT | 6 |
|-----------------------------------|------------------------------------|------|-----------|---|
| | 2017 | 2016 | 2015 | |
| | DELAWARE | | | |
| GROSS STATE/LOCAL INC TAX REFUNDS | 66,269. | | | |
| LESS: TAX PAID IN FOLLOWING YEAR | | | | |
| NET TAX REFUNDS DELAWARE | 66,269. | | | |
| | DISTRICT OF CO | | | |
| GROSS STATE/LOCAL INC TAX REFUNDS | 30,067. | | | |
| LESS: TAX PAID IN FOLLOWING YEAR | | | | |
| NET TAX REFUNDS DISTRICT OF CO | 30,067. | | | |
| | VIRGINIA | | | |
| GROSS STATE/LOCAL INC TAX REFUNDS | 3,047. | | | |
| LESS: TAX PAID IN FOLLOWING YEAR | | | | |
| NET TAX REFUNDS VIRGINIA | 3,047. | | | |
| TOTAL NET TAX REFUNDS | 99,383. | | | |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| SCHEDULE 1 | | TAXABLE STATE AND LOCAL INCOME TAX REFUNDS | | STATEMENT | 7 |
|---|--|--|------|-----------|---------|
| | | 2017 | 2016 | 2015 | |
| NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT. | | 99,383. | | | |
| LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION | | | | | |
| 1 | NET REFUNDS FOR RECALCULATION | 99,383. | | | |
| 2 | TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT | 1,776,499. | | | |
| 3 | DEDUCTION NOT SUBJ TO PHASEOUT | | | | |
| 4 | NET REFUNDS FROM LINE 1 | 99,383. | | | |
| 5 | LINE 2 MINUS LINES 3 AND 4 | 1,677,116. | | | |
| 6 | MULT LN 5 BY APPL SEC. 68 PCT | 1,341,693. | | | |
| 7 | PRIOR YEAR AGI | 11,018,346. | | | |
| 8 | ITEM. DED. PHASEOUT THRESHOLD | 313,800. | | | |
| 9 | SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16) | 10,704,546. | | | |
| 10 | MULT LN 9 BY APPL SEC. 68 PCT | 321,136. | | | |
| 11 | ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10) | 1,355,980. | | | |
| 12 | ITEM DED. NOT SUBJ TO PHASEOUT | | | | |
| 13A | TOTAL ADJ. ITEMIZED DEDUCTIONS | 1,355,980. | | | |
| 13B | PRIOR YR. STD. DED. AVAILABLE | 15,200. | | | |
| 14 | PRIOR YR. ALLOWABLE ITEM. DED. | 1,455,363. | | | |
| 15 | SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14 | 99,383. | | | |
| 16 | TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1) | 99,383. | | | |
| 17 | ALLOWABLE PRIOR YR. ITEM. DED. | 1,455,363. | | | |
| 18 | PRIOR YEAR STD. DED. AVAILABLE | 15,200. | | | |
| 19 | SUBTRACT LINE 18 FROM LINE 17 | 1,440,163. | | | |
| 20 | LESSER OF LINE 16 OR LINE 19 | 99,383. | | | |
| 21 | PRIOR YEAR TAXABLE INCOME | 9,562,983. | | | |
| 22 | AMOUNT TO INCLUDE ON SCHEDULE 1, LINE 10 * IF LINE 21 IS -0- OR MORE, USE AMOUNT FROM LINE 20 * IF LINE 21 IS A NEGATIVE AMOUNT, NET LINES 20 AND 21 | | | | 99,383. |
| STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2015 | | | | | |
| TOTAL TO SCHEDULE 1, LINE 10 | | | | | 99,383. |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| SCHEDULE 4 | OTHER TAXES | STATEMENT | 8 |
|------------|-------------|-----------|---|
|------------|-------------|-----------|---|

| DESCRIPTION | AMOUNT |
|------------------------------|--------|
| FROM FORM 8959 | 6,852. |
| FROM FORM 8960 | 637. |
| TOTAL TO SCHEDULE 4, LINE 62 | 7,489. |

| SCHEDULE 5 | CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR | STATEMENT | 9 |
|------------|---|-----------|---|
|------------|---|-----------|---|

| DESCRIPTION | AMOUNT |
|----------------------------------|------------|
| 1ST QTR ESTIMATE PAYMENT - JOINT | 485,000. |
| 2ND QTR ESTIMATE PAYMENT - JOINT | 300,000. |
| 3RD QTR ESTIMATE PAYMENT - JOINT | 275,000. |
| 4TH QTR ESTIMATE PAYMENT - JOINT | 275,000. |
| TOTAL TO SCHEDULE 5, LINE 66 | 1,335,000. |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| | | | |
|------------|--------------------------------------|-----------|----|
| SCHEDULE 5 | EXCESS SOCIAL SECURITY TAX WORKSHEET | STATEMENT | 10 |
|------------|--------------------------------------|-----------|----|

| | TAXPAYER | SPOUSE |
|--|----------|---------|
| 1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$7,960.80 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE | 15,922. | 14,438. |
| 2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON SCHEDULE 4, LINE 62 | | |
| 3. ADD LINES 1 AND 2 | 15,922. | 14,438. |
| 4. SOCIAL SECURITY TAX LIMIT | 7,961. | 7,961. |
| 5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN SCHEDULE 5, LINE 72. | 7,961. | 6,477. |

| | | | |
|------------|------------------------------|-----------|----|
| SCHEDULE A | STATE AND LOCAL INCOME TAXES | STATEMENT | 11 |
|------------|------------------------------|-----------|----|

| DESCRIPTION | AMOUNT |
|--|----------|
| OFFICE OF PENSIONS | 635. |
| FROM K-1 - CELTICCAPRI CORP | 5,100. |
| NORTHERN VIRGINIA COMMUNITY CO OFFICE OF THE CONTROLLER | 4,811. |
| TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA | 26,437. |
| CELTICCAPRI CORP | 18,245. |
| NJ STATE TAX PAYMENTS | 6,737. |
| NY STATE TAX PAYMENTS | 26,587. |
| CALIFORNIA PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS | 45,323. |
| DELAWARE 2ND QTR ESTIMATE PAYMENTS - TAXPAYER | 60,000. |
| DELAWARE 3RD QTR ESTIMATE PAYMENTS - TAXPAYER | 40,000. |
| DELAWARE PRIOR YEAR OVERPAYMENT APPLIED - TAXPAYER | 66,269. |
| CALIFORNIA FORM 592-B WITHHOLDING | 2,800. |
| CALIFORNIA FORM 592-B WITHHOLDING | 42,000. |
| TOTAL TO SCHEDULE A, LINE 5A | 344,944. |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| | | |
|------------|--------------------|--------------|
| SCHEDULE A | CASH CONTRIBUTIONS | STATEMENT 12 |
|------------|--------------------|--------------|

| DESCRIPTION | AMOUNT 100% LIMIT | AMOUNT 60% LIMIT | AMOUNT 30% LIMIT |
|---|----------------------|---------------------|---------------------|
| DELAWARE ART MUSEUM | | 1,000. | |
| COMMUNITY LEGAL AID SOCIETY | | 40,000. | |
| CRANSTON HEIGHTS FIRE COMPANY NO. 1 | | 10,000. | |
| INTERNATIONAL ASSOCIATION OF FIREFIGHTERS FOUNDATION | | 25,000. | |
| DELAWARE CENTER FOR JUSTICE | | 100,000. | |
| NORTHERN VIRGINIA COMMUNITY COLLEGE EDUCATIONAL FOUNDATION INC. | | 11,200. | |
| ST. JOSEPH ON THE BRANDYWINE | | 25,000. | |
| THE JOSEPH BIDEN FOUNDATION | | 5,000. | |
| UNITED SERVICE ORGANIZATIONS INC. | | 1,596. | |
| WESTMINSTER PRESBYTERIAN CHURCH | | 1,500. | |
| MISCELLANEOUS | | 0. | |
| CIVIC NATION - COLLEGE PROMISE | | 5,000. | |
| DELAWARE ASSOCIATION OF POLICE | | 250. | |
| DELAWARE FUTURES, INC. | | 250. | |
| BEAU BIDEN FOUNDATION FOR THE PROTECTION OF CHILDREN | | 50,000. | |
| SUBTOTALS | | 275,796. | |
| TOTAL TO SCHEDULE A, LINE 11 | | | 275,796. |

| | | |
|------------|-----------------------------|--------------|
| SCHEDULE A | MEDICAL AND DENTAL EXPENSES | STATEMENT 13 |
|------------|-----------------------------|--------------|

| DESCRIPTION | AMOUNT |
|-----------------------------|---------|
| MEDICARE PREMIUMS WITHHELD | 723. |
| MEDICARE PREMIUMS WITHHELD | 5,277. |
| MEDICARE PREMIUMS WITHHELD | 5,143. |
| TOTAL TO SCHEDULE A, LINE 1 | 11,143. |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| SCHEDULE C-EZ | GROSS RECEIPTS | STATEMENT 14 |
|---------------|----------------|--------------|
|---------------|----------------|--------------|

| DESCRIPTION | AMOUNT |
|--------------------------------|--------|
| GROSS RECEIPTS | 1,596. |
| TOTAL TO SCHEDULE C-EZ, LINE 1 | 1,596. |

| SCHEDULE SE | NON-FARM INCOME | STATEMENT 15 |
|-------------|-----------------|--------------|
|-------------|-----------------|--------------|

| DESCRIPTION | AMOUNT |
|------------------------------|--------|
| AUTHOR | 1,596. |
| TOTAL TO SCHEDULE SE, LINE 2 | 1,596. |

| FORM 8960 | TRADE OR BUSINESS INCOME | STATEMENT 16 |
|-----------|--------------------------|--------------|
|-----------|--------------------------|--------------|

| | |
|------------------------------|-------------|
| CELTICCAPRI, CORP | -2,730,667. |
| GIACOPPA CORP | -506,097. |
| AMOUNT TO FORM 8960, LINE 4B | -3,236,764. |

| FORM 8960 | OTHER MODIFICATIONS TO INVESTMENT INCOME | STATEMENT 17 |
|-----------|--|--------------|
|-----------|--|--------------|

| | | |
|---|-----|-----|
| AMOUNT FROM LINE 7 WORKSHEET, LINE 13 FOR DE | 63. | |
| TOTAL RECOVERY OF PRIOR YEAR FORM 8960, LINE 9B | 63. | 63. |
| AMOUNT TO FORM 8960, LINE 7 | | 63. |

| FORM 8960 | STATE INCOME TAX PAYMENTS | STATEMENT 18 |
|-----------|---------------------------|--------------|
|-----------|---------------------------|--------------|

DELAWARE

| DESCRIPTION | AMOUNT |
|--|----------|
| TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA | 26,437. |
| CELTICCAPRI CORP | 18,245. |
| 2ND QUARTER ESTIMATED PAYMENT | 60,000. |
| 3RD QUARTER ESTIMATED PAYMENT | 40,000. |
| PRIOR YEAR OVERPAYMENT APPLIED | 66,269. |
| TOTAL TO STATE FORM 8960, LINE 10 | 210,951. |

AS AMENDED

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| | | |
|-----------|---------------------------|--------------|
| FORM 8960 | STATE INCOME TAX PAYMENTS | STATEMENT 19 |
|-----------|---------------------------|--------------|

DELAWARE

DESCRIPTION

AMOUNT

OFFICE OF PENSIONS

635.

TOTAL TO STATE FORM 8960, LINE 10

635.